

For information, call:

(800) 972-7660 toll free
334-7660 in the Boise area
TDD: (800) 377-3529
(Hearing Impaired)

Boise

800 Park Blvd., Plaza IV

Coeur d'Alene

1910 Northwest Blvd., Suite 100

Idaho Falls

150 Shoup Ave., Suite 16

Lewiston

1118 F St.

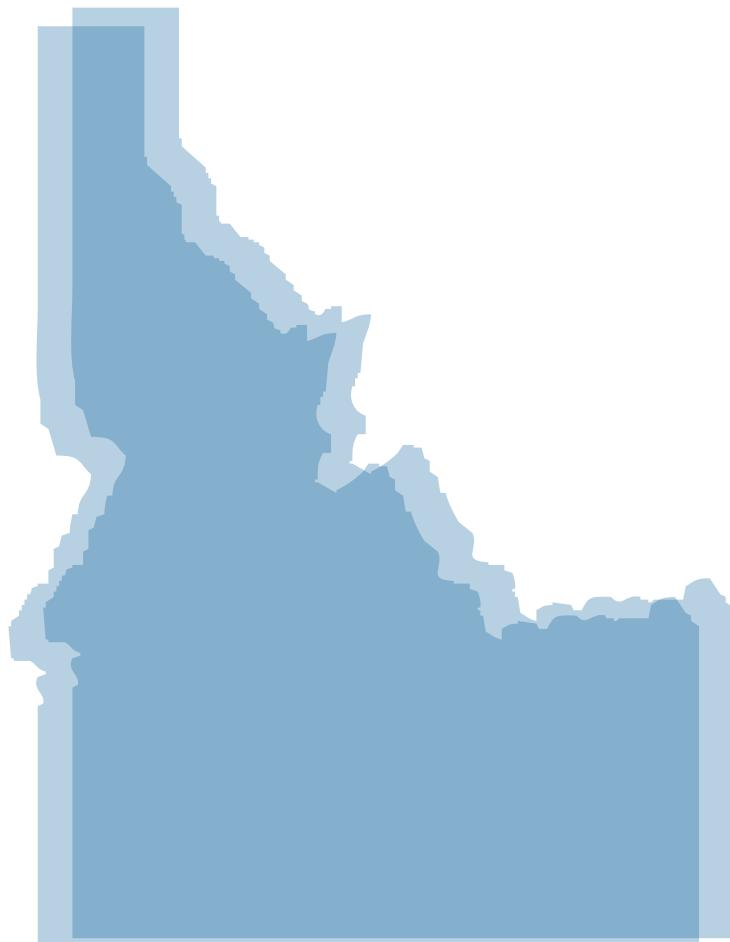
Pocatello

611 Wilson Ave., Suite 5

Twin Falls

440 Falls Ave.

**A Guide to
Idaho
Income Tax
Withholding**



Important Agencies for Employers

Internal Revenue Service

Federal Tax Withholding, FUTA, FICA, IRS Publication 15, *Circular E, Employer's Tax Guide*
www.irs.gov

Boise office: 550 W. Fort St., Boise ID 83724
(800) 829-4933

Idaho Department of Labor

labor.idaho.gov

Boise office: 317 W. Main St., Boise ID 83735
(800) 448-2977 toll free or (208) 332-3576 in the Boise area (Employer Services)
(208) 332-3579 (Wage payment labor law issues)
(208) 332-3570 (Unemployment Insurance, Job Service)

Idaho Industrial Commission

State Workers Compensation Law, Industrial Accident Insurance

www.iic.idaho.gov

Boise office: 700 S. Clearwater Lane, Boise ID 83712
(800) 950-2110 toll free or (208) 334-6000 in the Boise area

U.S. Citizenship and Immigration Services (USCIS)

(Under Homeland Security Dept.) Employment Eligibility Verification

www.uscis.gov

Boise office: 1185 S. Vinnell Way, Boise ID 83709
(800) 375-5283 toll free or (208) 685-6600 in the Boise area

Idaho Secretary of State

Business DBAs, Articles of Incorporation, UCC

www.sos.idaho.gov

Boise office: 450 N. 4th St., Boise ID 83702
(208) 334-2300

Small Business Administration

General information for businesses and employers

www.sba.gov

Boise office: 380 E. Parkcenter Blvd., Ste. 330, Boise ID 83706
(208) 334-1696

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Recent Changes

What's new in this revision of *A Guide to Idaho Income Tax Withholding*?

- **New due date for electronic filers.** The due date for electronically filing Form 967, W-2s, and 1099 information returns is now the last day of February. This matches the due date for filing by paper, but no longer matches the IRS e-file due date.
- **Magnetic media eliminated.** Idaho no longer accepts magnetic media to report 1099s. You can file 1099s either electronically by uploading a file or by paper. See *How do I send the information returns to the Tax Commission?* on page 14.
- **Electronic filers no longer receiving paper Form 910s.** If you regularly pay your income tax withholding electronically, you'll no longer receive paper Form 910s in the mail. To help you remember when to file, use the due dates schedule on page 9, or go to the Due Dates page on our website at tax.idaho.gov.
- **New ACH Debit payment process and provider.** Use the new Taxpayer Access Point (TAP) link on our website to make ACH Debit payments. The service is free. See page 10.
- **Updated withholding tables.** We've updated the withholding tables for 2011. Although the tables are effective for 2011, you don't need to adjust the withholding for the months prior to receiving these tables.

Is the withholding guide updated each year?

No. The Idaho personal income tax schedules are adjusted for inflation each year. The change is reflected in the income tax tables used to file individual income tax returns. The Tax Commission revises this guide when the accumulated annual inflation adjustments cause a substantial change. When we update this guide, we'll post an announcement on our website and send you a notice in the mail.

Withholding Account Requirements

Do I need an Idaho withholding account?

If you have an employee earning income while in Idaho, you must have an Idaho withholding account. This applies to all employees, including agricultural, household help, and family members. If you choose to voluntarily withhold Idaho income tax for an Idaho resident working outside of Idaho, you must have an Idaho withholding account.

What if I don't register for a withholding account?

If you have employees or withhold Idaho income tax and don't register for a withholding account, you may be subject to a civil penalty of \$100 per day. Each day constitutes a separate offense.

Who is an employer?

An employer is any person, business, or organization for which an individual performs any service as an employee. This includes religious, educational, charitable, and social organizations or societies, even if the organizations are exempt from paying income taxes.

Who is an employee?

Generally, an employee is any individual who performs services for you when you have the right to control what will be done and how it will be done. This is true even when you choose not to exercise your control over the employee and allow the employee freedom of action. It's also true regardless of how payments are measured or paid or whether the employee works full-time or part-time.

Withholding Account Requirements (continued)

If an employer/employee relationship exists, it doesn't matter what the relationship is called. Generally, people who perform services for you are employees unless they're in business for themselves and offer the same service to others.

A corporate officer who works for the corporation is an employee.

What's the difference between an employee and an independent contractor?

Idaho law follows federal law regarding who is an employee and who is an independent contractor.

The Internal Revenue Service uses three characteristics to determine the relationship between a business and a worker.

- **Behavioral Control.** These facts show whether there is a right to direct or control how the worker does the work. A worker is an employee when the business has the right to direct and control the worker. The business doesn't have to actually direct or control the way the work is done as long as the employer has the right to direct and control the work.
- **Financial Control.** These facts show whether the business has a right to direct and control the financial and business aspects of the worker's job. These include:
 - The extent to which the worker has unreimbursed business expenses. An employee can also have unreimbursed business expenses.
 - The extent of the worker's investment in the facilities used in performing services.
 - The extent to which the worker makes his or her services available to the relevant market.
 - The extent to which the worker can realize a profit or incur a loss.
- **Relationship of the Parties.** These facts show how the parties perceive their relationship. These include:
 - Written contracts describing the relationship the parties intended to create.
 - The extent to which the worker is available to perform services for other similar businesses.
 - Whether the business provides the worker with employee-type benefits, such as insurance, a pension plan, vacation pay, or sick pay.
 - The permanency of the relationship.
 - The extent to which services performed by the worker are a key aspect of the regular business of the company.

For more information on how to determine whether someone providing services is an independent contractor or an employee, see IRS Publication 15, *Circular E, Employer's Tax Guide* and Publication 15-A, *Employer's Supplemental Tax Guide*.

Are statutory employees subject to Idaho income tax withholding?

If an employee qualifies as a statutory employee under federal law, Idaho income tax withholding isn't required. For more information, see IRS Publication 15-A, *Employer's Supplemental Tax Guide* or Publication 1779, *Independent Contractor or Employee*.

What if I hire a family member?

If a family member, even your spouse or child, gets paid for providing services, you must withhold Idaho income tax just as you would for a nonfamily member.

Withholding Account Requirements (continued)

What if I hire someone to help me with housework or to care for a family member?

If you hire an employee to work in your home, the employee's wages are subject to Idaho income tax. You must have an Idaho withholding account and report the wages, but you're not required to withhold Idaho income tax from the employee's wages. As a domestic employer, you must issue W-2 forms to your employees by the last day of January following the year of employment. You must also file Form 967 and your employees' W-2 forms by the last day of February.

If you hire someone who has a business providing household help and who provides services to more than one client, the person you hired isn't necessarily your employee.

What if I hire someone to help me on my farm or ranch?

If you hire an employee to help you in your agricultural business, you must withhold Idaho income tax from the employee's check if you're required to withhold for federal purposes and the employee earns \$1,000 or more during the calendar year. Use the withholding tables in this guide to determine how much to withhold.

If you have to file employment reports with the Idaho Department of Labor, you're a quarterly filer with the Tax Commission, and you must:

- Pay the income tax withheld by the last day of the month following the end of the calendar quarter.
- File Form 967 and your employees' W-2 forms by the last day of February.

If you don't have to file employment reports with the Idaho Department of Labor, you're an annual filer with the Tax Commission, and you must:

- Pay the income tax withheld by the last day of January.
- File Form 967 and your employees' W-2 forms by the last day of February.

How do I get an Idaho withholding account number?

You must have a federal Employer Identification Number (EIN) before you apply for an Idaho withholding account. You can get an EIN by using the Internal Revenue Service (IRS) website at www.irs.gov. You can also apply for an EIN by completing a Form SS-4 and calling (800) 829-4933, faxing the form to (859) 669-5760, or mailing it to: IRS Service Center, Attention: EIN Operations, Philadelphia, PA 19255. You can get a Form SS-4 on the IRS website or at your local IRS office.

You can apply for an Idaho withholding account online through tax.idaho.gov by clicking on the "Apply for Business Permits" button. Using online registration is the fastest way to receive your permit and tax forms. You can also complete the Idaho Business Registration paper form and submit it to the Tax Commission. The form is available online at tax.idaho.gov under "Forms" or by calling (800) 972-7660 toll free or 334-7660 in the Boise area. You can use the same online registration and Idaho Business Registration form to apply for your unemployment insurance account from the Idaho Department of Labor and to provide insurance information to the Idaho Industrial Commission.

Within 10 business days after we've received your application, we'll send you a withholding account number and notify you of your account filing cycle, which determines how often you must file and pay the income tax you withheld. (See page 8.) We'll then send you the forms you'll need to report and pay the withholding.

Withholding Account Maintenance

How do I get reporting forms?

Once you're registered with the Tax Commission, we'll send you preprinted forms. If you pay and file electronically, you don't need to send us a paper form. If you don't have a preprinted form to file, don't use photocopies from a previous period or from a different employer. If you don't have a preprinted form when you need to file, you can:

- Pay and file online through our website at tax.idaho.gov.
- Call the Tax Commission to request a form.

Note: Because withholding forms are personalized, printable copies aren't available on the Tax Commission's website.

Can I have forms sent to my accountant?

When you register for a withholding account, you can include an alternate address and contact person. If you've already completed your application, you may send a letter asking the Tax Commission to mail your reporting forms to an alternate address. Be sure to include your account number. If you want us to speak with your accountant about your account, we must have a current power of attorney. To get a power of attorney form, visit our website at tax.idaho.gov.

What if I make changes to my business?

You must apply for a new withholding account if you change your business entity (for example, a sole proprietorship becomes a corporation), acquire a business, or get a new federal EIN.

Is a withholding account transferable?

No. If you're a new owner of an existing business, don't use a return or payment voucher that's been issued to the former business. You must apply for a new withholding account.

How do I change my account filing cycle?

Withholding account filing cycles are effective for a full calendar year. The Tax Commission will change your filing cycle at the end of the year if your withholding amounts require a change or if the Tax Commission approves your request for a change. You must send your request by December 1 for a filing cycle change by either:

- Email: permitprocessing@tax.idaho.gov
- Fax: (208) 334-7650
- Mail:
Attn: Permit Accounting
Idaho State Tax Commission
PO Box 36
Boise ID 83722-3220

How do I change the address on my account or cancel my account?

To change your mailing address or cancel your account:

- Use the online request form at tax.idaho.gov/ss for self-service on our website.
- Mark the appropriate box ("Mailing address change" or "Cancel account") on the Form 910 or Form 967. If you're changing the address, draw a line through the address on the form, and write in your new address, or
- Send us written notice that you want to change your account. If you're changing the address, include your name, account number, old address, and new address. If you're cancelling the account, include your name,

Withholding Account Maintenance (continued)

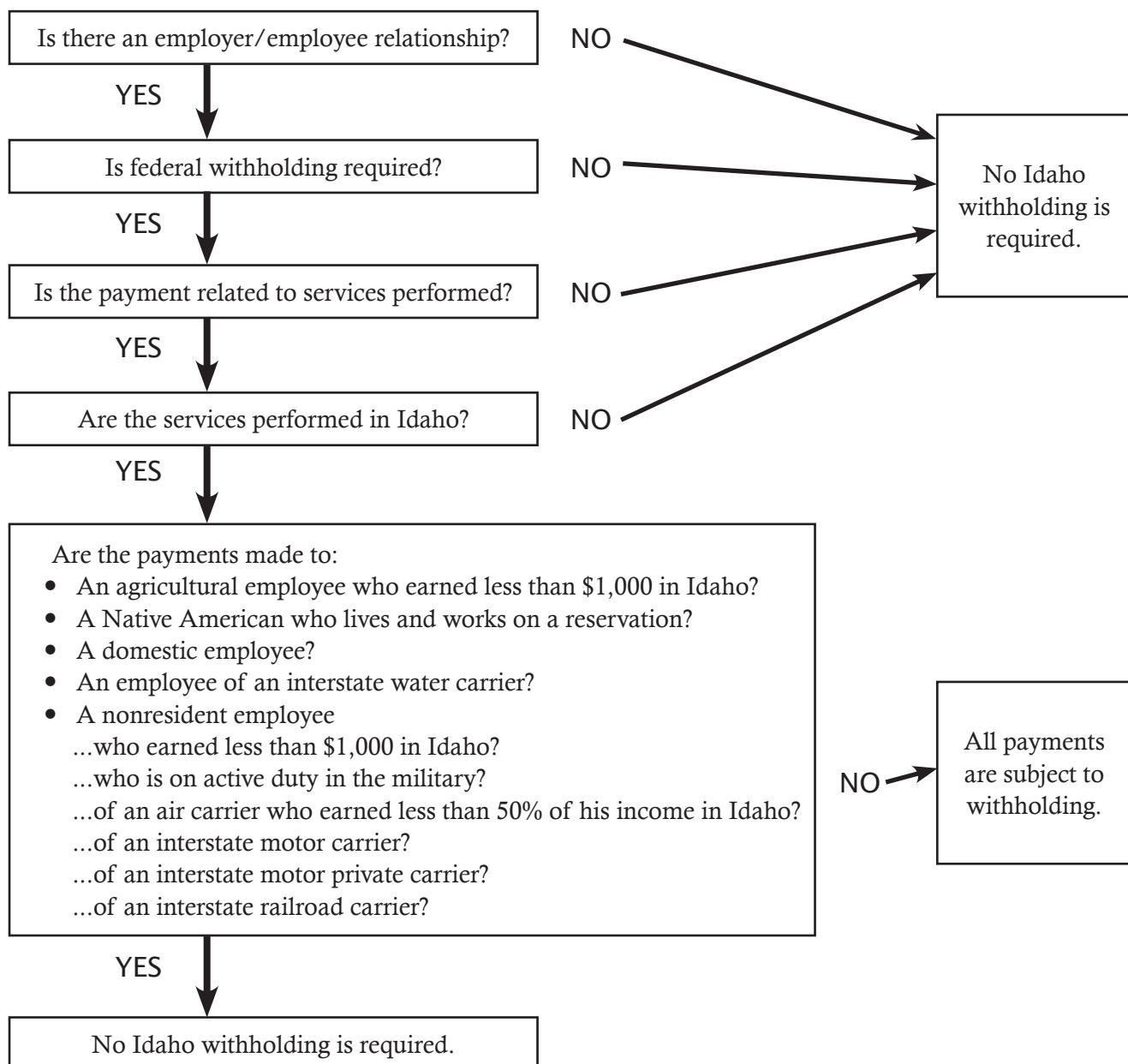
account number, and the date you want the account to be cancelled. Send your request by either:

- Email: processing@tax.idaho.gov
- Fax: (208) 334-5364
- Mail: Attn: Account Registration & Maintenance
Idaho State Tax Commission
PO Box 36
Boise ID 83722-3220

Income Subject to Withholding

Should I withhold Idaho income tax?

The following flowchart can help you decide if you need to withhold Idaho income tax.



Income Subject to Withholding (continued)

What income is subject to Idaho income tax withholding?

All wages, tips, and other compensation earned by employees or paid for services performed in Idaho are subject to Idaho income tax withholding. The pay may be in cash or in another form. It includes salaries, vacation allowances, bonuses, commissions, and fringe benefits. It doesn't matter how you measure the compensation or make the payment. Generally, if the Idaho compensation is subject to federal income tax, it's also subject to Idaho income tax.

Compensation paid to a former employee for services performed while still employed in Idaho is subject to Idaho income tax withholding. For example: If an employee is granted stock options and those options vest while the employee is performing services in Idaho, the compensation or gain when the employee exercises the options are subject to Idaho income tax withholding, even if the employee is no longer living or working in Idaho.

- **Employee business expense reimbursements.** Reimbursements or allowances paid to an employee under an accountable plan aren't subject to Idaho income tax withholding. Reimbursements or allowances paid under a nonaccountable plan are subject to Idaho income tax withholding. For definitions of accountable and nonaccountable plans, see IRS Publication 15, *Circular E, Employer's Tax Guide*.
- **Wages paid "in kind."** If you pay employees in something other than money, you're said to pay them "in kind." Payments in kind can be in the form of goods, lodging, food, clothing, services, or personal use of a company vehicle. Generally, Idaho income tax withholding applies to the fair market value of such payments when they're made for services provided in Idaho. If the food or lodging is for the employer's convenience and qualifies for an exclusion from wages under federal law, it isn't subject to Idaho income tax withholding.
- **Supplemental wages.** Idaho income tax applies to bonuses, commissions, overtime pay, payments for accumulated sick leave, severance pay, awards, prizes, back pay, retroactive pay, and other similar payments if earned while working in Idaho. Withholding on supplemental wages may be computed by either combining the supplemental payment with regular wages and treating them as a single payment or by multiplying the supplemental payment by 7.8 percent.
- **Employee benefits.** Benefits that are taxable under the Internal Revenue Code (IRC) are subject to Idaho income tax withholding if they are earned for services provided in Idaho, regardless of when the benefit is received. Tax-deferred benefits such as 401(k) plans and cafeteria plans that are tax deferred by the IRC are also tax deferred for Idaho and not subject to income tax withholding.
- **Stock options.** The granting of stock options is considered to be compensation for services, whether treated for federal income tax purposes as compensation or capital gain income. This income is subject to Idaho income tax withholding if the employee performed services in Idaho between the time the option was granted and the time the option vested. For more information, see Idaho Income Tax Administrative Rule 271.
- **Tips.** Tips an employee receives for work done in Idaho are subject to Idaho income tax withholding. Report as Idaho income the same tip amount you reported as federal income. See IRS Publication 531, *Reporting Tip Income*.

When are wages subject to Idaho income tax?

When an employee earns income while working in Idaho, the income is subject to Idaho income tax. This is true even if the employee isn't a resident of Idaho. It's also true if the employee is a family member. It also applies to people working in Idaho for only one day, including athletes and performers.

If a person who isn't a citizen of the United States earns income while in Idaho, the income is subject to Idaho income tax withholding unless exempt from federal withholding.

Are there exceptions to the withholding requirement?

- An Idaho employer is always required to have an account and report payroll. However, withholding is not

Income Subject to Withholding (continued)

required if:

- The employee isn't a resident of Idaho and earns less than \$1,000 in Idaho in a calendar year.
- An agricultural laborer earns less than \$1,000 in a calendar year.
- An employee is exempt from federal withholding.
- The employee is a Native American who is an enrolled member of a federally recognized tribe, earns the income on a reservation, and lives on a reservation.
- An employee gives you a Form W-4 stating he is exempt from withholding as he had no income tax liability in the previous year and expects to have no income tax liability for the current year. The exemption is only good for the current year. The employee must give you a new W-4 each year. You must have a withholding account and issue the employee a W-2 form. See *Am I required to send W-4 forms to the Tax Commission?* on page 8.
- **Motor carriers.** If you're an interstate motor carrier or motor private carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of residence. In general, a motor carrier provides motor vehicle transportation for compensation to the public or under a contract. A motor private carrier transports property it owns or leases by motor vehicle and transports the property for sale, lease, rent, or to further a commercial enterprise. See Title 49, Sections 13102 and 14503, United States Code to determine if the employee qualifies.
- **Air carriers.** If your employee has regularly assigned duties on aircraft in more than one state, you must withhold income tax for his state of residence and the state in which he earns more than 50 percent of his wages. The percent of wages earned in a state is based on scheduled flight time in the state compared to total scheduled flight time for the year. See Title 49, Section 40116(f), United States Code to determine if the employee qualifies.
- **Railroad carriers.** If you're an interstate rail carrier and your employee has regularly assigned duties in more than one state, you only have to withhold income tax for the employee's state of residence. See Title 49, Section 11502, United States Code to determine if the employee qualifies.
- **Water carriers.** If your employee is a master or seaman who works on a vessel engaged in foreign, inter-coastal, interstate, or noncontiguous trade, don't withhold any state income tax. See Title 46, Section 11108, United States Code to determine if the employee qualifies.

Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?

The income from an IRA, pension, or other similar payment is subject to Idaho income tax, but the payer isn't required to withhold Idaho income tax from retirement payments. The recipient may either pay the tax as a voluntary estimated payment or as a tax payment with his individual income tax return on or before April 15. If the payer of the retirement funds wants to withhold Idaho income tax from the payments as a convenience to its payees, it must apply for an Idaho withholding account and pay the amounts withheld the same way a regular employer does. The payer must submit the 1099-Rs showing Idaho withholding by the last day of February. See the *Filing Information* section on page 14.

Does Idaho income tax withholding apply to active duty military wages?

The military wages of a person stationed in Idaho aren't subject to Idaho income tax unless Idaho is the person's domicile. Wages paid by the military to a person not on active duty are subject to Idaho income tax withholding if earned in Idaho. However, it isn't necessary to withhold Idaho income tax for military personnel who are domiciled in Idaho, but are stationed outside Idaho if their full-time active duty outside Idaho is for 120 consecutive days or more. For military spouse information, see the "Military" page on our website at tax.idaho.gov.

Income Subject to Withholding (continued)

How do I determine how much Idaho income tax to withhold?

You must have a federal Form W-4, Employee's Withholding Allowance Certificate, on file for each employee. Since Idaho doesn't have a separate Form W-4, Idaho income tax withholding is based on the federal Form W-4. However, employees can ask you to withhold more Idaho income tax by claiming fewer dependents for Idaho purposes. Employees can add this information at the bottom of the federal Form W-4 they give you. They can't request less Idaho income tax withheld by listing more dependents. Idaho has three approved methods for computing withholding:

- Percentage Computation Method. See page 18.
- Wage Bracket Method. See page 19.
- Annualized Wage Method. See page 20.

The income tax withholding amounts in the withholding tables are rounded to the nearest whole dollar. If you use the percentage or annualized wage method of withholding, round the tax to the nearest whole dollar.

Generally, the percentage computation is the best method to use in programming the withholding tables for your computer. For help with payroll software, contact the company that sold you the software.

Am I required to send W-4 forms to the Tax Commission?

No. But you should send a copy of the W-4 form of any employee you suspect is claiming the wrong number of allowances. Mail the W-4 to:

TDB/Withholding
Idaho State Tax Commission
PO Box 36
Boise ID 83722-0410

Payment Information

What are the payment requirements?

You must pay the withheld Idaho income taxes based on the account filing cycle the Tax Commission assigned to you (see below). If you didn't withhold income taxes, you must file a "zero" payment. Remember, taxes are reported and paid based on when the wages are paid, not earned.

Filing Cycles:

- **Monthly Filers.** Employers pay withholding on or before the 20th of the month following the payment period. (See the *Monthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **Split-monthly Filers.** Employers whose withholding equals or exceeds \$240,000 in a 12-month period or equals or exceeds \$20,000 per month pay the income tax withheld based on a reporting period that begins on the 16th of the month and ends on the 15th of the next month. Payment is due on or before the 20th of that same month. (See the *Split-monthly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.
- **Quarterly Filers.** Employers who withhold \$750 or less each quarter and farmers who are required to file with the Idaho Department of Labor pay the withholding on the last day of the month following the end of the quarter. (See the *Quarterly Payment Due Date Table* on the next page.) Payments made throughout the year must be reconciled on Form 967.

Payment Information (continued)

- **Annual Filers.** Farmers who aren't required to file with the Idaho Department of Labor and employers who owe less than \$750 annually pay the withholding on or before January 31. (See the *Annual Payment Due Date Table* below.) Any payments made throughout the year must be reconciled on Form 967.

If you want to change your filing cycle, see *How do I change my account filing cycle?* on page 4.

Payment Due Date Tables

Note: If the due date falls on a weekend or holiday, the payment is due on the next business day. For specific dates, see the Due Dates page under Popular Searches on our website at tax.idaho.gov.

Monthly

Payment period	Due date	Payment period	Due date	Payment period	Due date
1/1 - 1/31	2/20	2/1 - 2/28	3/20	3/1 - 3/31	4/20
4/1 - 4/30	5/20	5/1 - 5/31	6/20	6/1 - 6/30	7/20
7/1 - 7/31	8/20	8/1 - 8/31	9/20	9/1 - 9/30	10/20
10/1 - 10/31	11/20	11/1 - 11/30	12/20	12/1 - 12/31	1/20

Split-monthly

Payment period	Due date	Payment period	Due date	Payment period	Due date
1/16 - 2/15	2/20	2/16 - 3/15	3/20	3/16 - 4/15	4/20
4/16 - 5/15	5/20	5/16 - 6/15	6/20	6/16 - 7/15	7/20
7/16 - 8/15	8/20	8/16 - 9/15	9/20	9/16 - 10/15	10/20
10/16 - 11/15	11/20	11/16 - 12/15	12/20	12/16 - 1/15	1/20

Quarterly

Payment period	Due date
1/1 - 3/31	4/30
4/1 - 6/30	7/31
7/1 - 9/30	10/31
10/1 - 12/31	1/31

Annual

Payment period	Due date
1/1 - 12/31	1/31

How do I determine my withholding tax period for making payments?

Use the charts on the next page to determine your withholding tax period for payments based on your assigned filing cycle.

Payment Information (continued)

Monthly Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 1 - January 31	01/31	01/31	Jan
February 1 - February 28	02/28	02/28	Feb
March 1 - March 31	03/31	03/31	Mar
April 1 - April 30	04/30	04/30	Apr
May 1 - May 31	05/31	05/31	May
June 1 - June 30	06/30	06/30	Jun
July 1 - July 31	07/31	07/31	Jul
August 1 - August 31	08/31	08/31	Aug
September 1 - September 30	09/30	09/30	Sep
October 1 - October 31	10/31	10/31	Oct
November 1 - November 30	11/30	11/30	Nov
December 1 - December 31	12/31	12/31	Dec

Split-monthly Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 16 - February 15	02/15	02/15	Jan
February 16 - March 15	03/15	03/15	Feb
March 16 - April 15	04/15	04/15	Mar
April 16 - May 15	05/15	05/15	Apr
May 16 - June 15	06/15	06/15	May
June 16 - July 15	07/15	07/15	Jun
July 16 - August 15	08/15	08/15	Jul
August 16 - September 15	09/15	09/15	Aug
September 16 - October 15	10/15	10/15	Sep
October 16 - November 15	11/15	11/15	Oct
November 16 - December 15	12/15	12/15	Nov
December 16 - January 15	01/15	01/15	Dec

Quarterly Tax Period Chart

Withholding reporting period	EFT period end date	Credit card, e-check period end date	Tax period on Form 910
January 1 - March 31	03/31	03/31	Mar
April 1 - June 30	06/30	06/30	Jun
July 1 - September 30	09/30	09/30	Sep
October 1 - December 31	12/31	12/31	Dec

How can I pay the taxes I withheld?

Electronic funds transfer (EFT). You can make an electronic funds transfer of money from one bank to another through either ACH Debit or ACH Credit. Whenever the amount due is \$100,000 or greater, the law requires you to use EFT.

- **With ACH Debit**, you authorize how much and when the state can take money from your bank account to pay the withheld taxes. To use this *free* payment method, you must first register with our service provider. Go to our website at tax.idaho.gov/epay and choose “Taxpayer Access Point (TAP).”
- **With ACH Credit**, you tell your bank how much and when to send money to the state to pay the withholding. ACH Credit fees vary, depending on your bank. To get started, send a request for our ACH Credit Addenda and Bank Information by emailing us at EFT@tax.idaho.gov or by faxing us at (208) 334-7625. For more information, visit our website at tax.idaho.gov/epay.

Payment Information (continued)

Please don't file a Form 910 when paying by EFT.

Credit card. You can use a credit card to make payments under \$100,000 to the state of Idaho. You can pay through our website at tax.idaho.gov/epay or by calling 334-7660 in the Boise area or (800) 972-7660 toll free. You can also make a payment at any of our offices. We accept American Express, Discover, MasterCard, and VISA. A convenience fee is added to all credit card payments.

Please don't file a Form 910 when paying by credit card.

E-check. You can make electronic check payments under \$100,000 from your own checking or savings account. You can pay with an e-check through our website at tax.idaho.gov/epay. A convenience fee is added to all e-check payments.

Please don't file a Form 910 when paying by e-check.

Check or money order. Make your check or money order for payments under \$100,000 payable to the Idaho State Tax Commission. Mail your payment with your Form 910 to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076. The envelope must be postmarked by the due date. Please don't send cash payments through the mail.

What is Form 910 used for?

Use Form 910, Idaho Withholding Payment Voucher, to make check or money order payments on a monthly, split-monthly, or quarterly basis, or to make a voluntary, early payment by check or money order. You can also use Form 910 to report that you withheld no taxes for a payment period. If you make payments by EFT, credit card, or e-check, or report "zero" withholding electronically, you don't need to send a Form 910. (See *Payment Due Date Tables* on page 9.)

Example of Form 910

FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER			94			
ACCOUNT NO. 002566412	FROM 10/01/2011	TO 10/31/2011	<input type="checkbox"/> Mailing Address Change <input type="checkbox"/> Cancel Account			
TAX DUE ON OR BEFORE 11/21/2011			Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076 01/08/2004			
REVENUE OPERATIONS QUALITY CONTROL PO BOX 36 BOISE ID 83722-0036			In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.			
I do hereby swear or affirm that the information is true and correct to the best of my knowledge <table border="1"><tr><td>Authorized Signature</td><td>Date</td></tr></table>			Authorized Signature	Date	Payment Amount <table border="1"><tr><td>00</td></tr></table>	00
Authorized Signature	Date					
00						
290500056 002566412 REVE 09 1011 M 94 4						

SAMPLE

Payment Information (continued)

Why can't I enter amounts with cents on Form 910?

Idaho's administrative rules require you to use whole numbers for all withholding returns. Round your payment amounts and report the rounded dollar amount on Form 910. Reduce amounts ending with less than 50 cents to the lower whole dollar. Increase amounts ending with 50 cents or more to the next whole dollar.

How do I report that I withheld no income tax?

If you don't withhold any income tax for a reporting period, you must file a "zero" payment. You can either:

- File online through our website at tax.idaho.gov/efile, or
- Use a Form 910 payment voucher and enter a "0" in the "Payment Amount" box. Mail it to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076.

What happens if I pay late?

If a payment for a period is late, or if the tax withheld is more than the amount paid, you owe penalty and interest. To help you calculate the amount of penalty and interest that may be due, please use the Penalty and Interest Estimator on our website at tax.idaho.gov.

Penalty. The minimum penalty is \$10. The maximum penalty is 25% (.25) of the tax due. Penalty is determined as follows:

- If you don't file your withholding payment on or before the due date, you owe a penalty of 5% (.05) of the tax due for each month that goes by until the payment is made.
- If you made a payment on time, but underpaid the tax, the tax due is subject to a penalty of one-half percent (0.5% or .005) of the tax due for each month that goes by until the payment is made.

Interest. Interest accrues on the unpaid tax from the due date for each month until the date paid. Interest rates are available on our website at tax.idaho.gov.

What kind of withholding payment records should I keep?

You must track your taxable wages, Idaho income tax withheld, amount paid, date paid, and penalty and interest included with payments. Use the Record of Idaho Withholding Payments to help you track your withholding information. You can find it on our website at tax.idaho.gov or by calling the Tax Commission.

Form W-2

How do I complete a Form W-2?

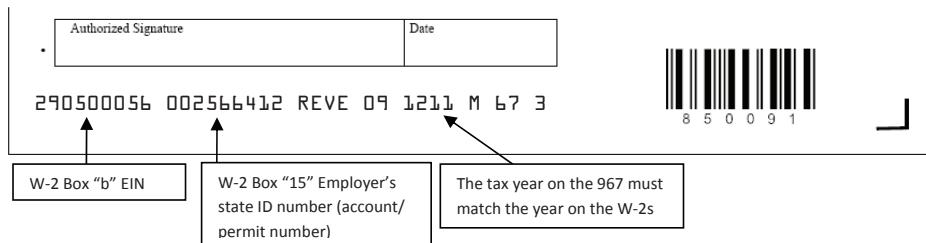
Use the sample W-2 on the next page to help complete the state portion of your employees' W-2, Wage and Tax Statements. You can find your EIN and Employer's State ID number on your Form 967, Idaho Annual Withholding Report, as shown in the sample scan line above the W-2. If the information in the scan line of your Form 967 is incorrect, please contact the Tax Commission at (800) 972-7660 toll free or 334-7660 in the Boise area. We can't process a W-2 without the correct state information.

How do I correct a Form W-2?

If you issued an incorrect W-2, you must issue the employee a corrected W-2 using federal Form W-2c, and send copies to all required government agencies.

Form W-2 (continued)

SAMPLE SCAN LINE FROM FORM 967:



SAMPLE FORM W-2:

22222		a Employee's social security number	OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld
			5 Medicare wages and tips	6 Medicare tax withheld
			7 Social security tips	8 Allocated tips
d Control number			9 Advance EIC payment	10 Dependent care benefits
e Employee's first name and initial Last name Suff.			11 Nonqualified plans	12a
			13 Statutory employee Retirement plan Third-party sick pay	12b
			14 Other	12c
				12d
f Employee's address and ZIP code			16 State wages, tips, etc.	17 State income tax
15 State Employer's state ID number		16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc. 19 Local income tax 20 Locality name

W-2 Wage and Tax Statement
Form 1—For State, City, or Local Tax Department
2011
Department of the Treasury—Internal Revenue Service

Annotations on the form:

- A box labeled 'This is your EIN issued by the IRS' has an arrow pointing to the EIN field (Box b).
- A box labeled 'The two-letter state abbreviation' has an arrow pointing to the state abbreviation field (Box f).
- A box labeled 'The 9-digit account number issued by the Idaho State Tax Commission' has an arrow pointing to the employer ID number field (Box 15).
- A box labeled 'The amount of wages from Box 1 that were earned in Idaho' has an arrow pointing to Box 16.
- A box labeled 'The amount of Idaho withholding related to wages in Box 16' has an arrow pointing to Box 17.

Box a — Social Security number (SSN). Enter the SSN provided by the employee.

Box b — Employer identification number (EIN). Show the EIN assigned to you by the IRS. This should be the same number that you used on your federal employment tax returns and that is listed on the Idaho Form 967.

Box 15 — State. Enter the 2-letter state abbreviation where the wages were earned.

Box 15 — Employer's state ID number. For Idaho, this is the 9-digit account/permit number issued by the Idaho State Tax Commission.

Box 16 — State wages, tips, etc. Enter the amount of wages from Box 1 that were earned in the state listed in Box 15.

Box 17 — State income tax. Enter the amount of state withholding related to wages entered in Box 16.

W-2 Year. The year shown on the W-2 must match the tax year shown on Idaho Form 967.

Information Returns

What are information returns?

Information returns are tax statements used to report certain types of payments and activities made by financial institutions and others as required by the Internal Revenue Service. You must file the 1099 forms and other information returns, listed on the next page, with the Tax Commission by the last day of February.

Information Returns (continued)

- Form 1099-MISC, Miscellaneous Income, if it was issued for transactions related to property located or used in Idaho or for services performed in Idaho.
- Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., if Idaho income tax was withheld.
- Form 1099-S, Proceeds from Real Estate Transactions, if it was issued for transactions related to property located in Idaho.
- Form 1099-A, Acquisition or Abandonment of Secured Property, if the property was located in Idaho.
- Form 1099-B, Proceeds from Broker and Barter Exchange Transactions, if the property was located in Idaho or if the service was performed in Idaho.
- Form 1099-C, Cancellation of Debt, if the secured property was located in Idaho.
- Form 1098, Mortgage Interest Statement, if the property was located in Idaho.
- Form W-2G, Certain Gambling Winnings, if the gambling took place in Idaho.

How do I send the information returns to the Tax Commission?

- **Online.** File the returns through our website at tax.idaho.gov. If you withheld Idaho income tax, you must include Form 967 in your uploaded file. For more information, see *Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?* on page 7 and the *Filing Information* section below.
- **By paper.** Attach information returns that have Idaho withholding to Form 967 and send them to the Tax Commission. If you didn't withhold Idaho income tax, attach the information returns to Idaho Form 96 or a copy of federal Form 1096 and mail to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410. For more information, see *Does Idaho income tax need to be withheld from an IRA, pension, or other similar payment?* on page 7 and the *Filing Information* section below.

What is the 1099 Combined Federal/State Filing Program?

This program allows payers and agents to file an information return with the federal government and authorizes the release of this information to the applicable states. To take advantage of this program, you must first get permission from the IRS to participate. See IRS Publication 1220 at www.irs.gov. After you receive approval from the IRS, you must send the Tax Commission copies of the approval letter and IRS Form 6847, Consent for Internal Revenue Service to Release Tax Information. Mail them to: Idaho State Tax Commission, PO Box 36, Boise ID 83722-0410.

What are Idaho's filing requirements for the Combined Federal/State Filing Program?

If your information returns have Idaho withholding, you must complete Form 967, Idaho Annual Withholding Report. Send the form to the Tax Commision by the last day of February.

If you file your 1099s and other information returns through the Federal/ State Combined Filing Program, don't file them electronically through our website and don't submit paper copies with your Form 967.

Filing Information

What are my filing requirements?

Use Form 967, Idaho Annual Withholding Report, to report the total taxable wages and reconcile the total amount of Idaho taxes you withheld from employees during the calendar year to the amount you paid to the Tax Commission for the same calendar year. The total tax withheld as reported on Form 967 must match the total withheld as reported on your employees' W-2 and 1099 forms. You must also use Form 967 to submit the state copy of all W-2s and any 1099s with Idaho income tax withholding.

Filing Information (continued)

Example of Form 967 for all filers except split-monthly

967 IDAHO ANNUAL WITHHOLDING REPORT

0
RL967A
11-16-10

• Mailing address change

• Cancel account

ACCOUNT NO.
002566412

TAX YEAR
2011

DUE ON OR BEFORE
02/29/2012

Return mailing address: Idaho State Tax Commission
PO Box 76
Boise, Idaho 83707-0076

REVENUE OPERATIONS QUALITY CONTROL
PO BOX 36
BOISE ID 83722-0036

Wages and Withholding

1. Total Idaho taxable wages reported on W-2s • _____
2. Total Idaho tax withheld on W-2s and 1099s • _____
- State use only
- _____
• _____
3. Total tax paid for calendar year 2011 • _____
4. Remaining tax due or (overpaid). Subtract line 3 from line 2 • _____
5. Penalty on balance owed. If line 4 is zero or a credit, enter 0 • _____
6. Interest on balance owed. If line 4 is zero or a credit, enter 0 • _____
7. Total due. Add lines 4, 5, and 6 • _____

Statements Submitted

8. Number of W-2s for the year (**send W-2s with this form**) • _____
9. Number of 1099s **with Idaho withholding** for the year (**send 1099s with this form**) • _____
- Check box if 1099s were submitted through combined federal/state filing •
10. Total number of statements. Add lines 8 and 9 • _____
11. Statement penalty. Add after due date.
Multiply line 10 by \$2 per month for each full or part month overdue.
If submitted by due date, enter 0 • _____
12. Add lines 7 and 11
- 12a. Total due • _____
- 12b. Total refund • _____

I certify under penalties of perjury that this return is true, correct and complete to the best of my knowledge.

Authorized Signature	Date
• _____	_____



290500056 002566412 REV E 09 1211 M 67 3

Filing Information (continued)

Who must file Form 967?

If you had an active Idaho withholding account for any part of the year or withheld Idaho income taxes during the year, you must file Form 967. This is true even if you didn't withhold income tax from employee wages or if you cancelled your account during the year.

What records and forms do I need to complete the reconciliation process?

The following records and forms will help you reconcile your Idaho income tax withholding:

- Payroll records
- Idaho withholding payment records or the Record of Idaho Withholding Payments
- Completed W-2s and any 1099s with Idaho income tax withholding
- Form 967, Idaho Annual Withholding Report

How do I reconcile my income tax withholding?

Make sure these balance:

- The amount of Idaho income tax withheld from employee wages
- The amount of Idaho income tax paid to the Tax Commission throughout the year
- The amount of Idaho withholding reported on W-2s and 1099s

If you can't balance the above:

- Review all documents for mathematical errors
- Review payments for dollar amounts and dates submitted
- Review all withholding documents (W-2s and 1099s) to be sure only Idaho withholding is included. Are there any W-2 corrections (W-2c) documents not accounted for?

Your total amount of payments should equal the amount of Idaho withholding reported on your withholding documents, (Forms W-2, 1099, and W-2c). If your totals don't match each other after reviewing your documents, you may owe tax or be entitled to a refund.

Why can't I enter amounts with cents on Form 967?

Idaho's administrative rules require you to use whole numbers for all withholding returns. Reduce amounts ending with less than 50 cents to the lower whole dollar. Increase amounts ending with 50 cents or more to the next whole dollar.

Do I need to sign Form 967?

If you file a paper Form 967, you must sign it.

If I close my business during the year, can I file Form 967 early?

Yes. If you cancel your account, you'll receive a preprinted Form 967. Please complete the form and mail it to the Tax Commission. If you had an active Idaho withholding account for any part of the year or withheld Idaho income taxes during the year, you must file Form 967.

Filing Information (continued)

How do I file my returns?

Online. You can file the following online through our website at tax.idaho.gov:

- **W-2s with Form 967.** You can file your W-2s by either entering the W-2 detail online or uploading a file. If you choose a file upload, the specifications are available at tax.idaho.gov (click on “Tax Preparers” under Tax Professionals). Idaho requires electronic filing of W-2s for employers who meet the IRS requirements to file electronically. If employers meet the IRS requirements but have fewer than 50 employees working in Idaho, the state will accept either paper or electronic filing. If you meet these requirements but don’t file electronically, we may return your W-2s to you and charge a penalty.
- **1099s and information returns.** You can file your 1099s and information returns by uploading a file. If you withheld Idaho income tax, you must include Form 967 in your file.

Paper. When you file your Form 967 by paper, you must attach paper W-2s and any 1099s with Idaho withholding to the form. Please make sure all copies of employees’ W-2s are legible, especially any carbon copies.

When are my returns due?

Your Form 967, W-2s, and 1099s are due by the last day of February.

What happens if I file late?

Penalty and interest are charged on the amount of tax due from the due date until paid.

We may also apply a penalty of \$2 per month for each W-2 and 1099 that you don’t submit by the last day of February. The minimum penalty is \$10; the maximum penalty is \$2,000.

How do I amend my return?

To amend a previously filed return, complete a new Form 967 using the correct amounts. Include any corrected W-2s (Form W-2c) and 1099s with Idaho withholding. If you don’t have a copy of Form 967, please call the Tax Commission to request one. Write “Amended” on the Form 967 and send the corrected forms to: Idaho State Tax Commission, PO Box 76, Boise ID 83707-0076.

Recordkeeping

What records do I need to keep and for how long?

You must keep your payroll records for at least four years. They should include:

- Name, address, and Social Security number of each employee
- Dates of employment
- Dates and amount of all wage payments and taxes withheld
- Hours and location of work
- A Form W-4 for each employee
- Cancelled payroll checks
- Copies of all Forms W-2 and Forms 1099
- Federal Form I-9, Employment Eligibility Verification

Other Questions

What if I hire someone who doesn't live in Idaho?

If a person is working in Idaho, you must report the wages to Idaho. Because the wages are earned in Idaho, they're subject to Idaho income tax. You don't have to withhold Idaho income tax unless the person will earn \$1,000 or more in Idaho during the year. All wages earned in Idaho must be reported on Form W-2 as Idaho wages, even if tax wasn't withheld.

What if I send my Idaho employees to another state to work?

You're required to withhold income tax for the state in which the employees are working. If the state where they're working doesn't have an income tax, the employees may want to have you withhold Idaho income tax. As residents of Idaho, their income will be taxable in Idaho.

If I'm self-employed, how do I know how much money to set aside to pay my income tax?

If you're self-employed or receive a pension payment, the tables starting on page 21 will help you decide how much to set aside to pay your income tax. Determine the taxable income you receive each month, then use the monthly table to decide how much tax you will owe. Idaho doesn't require estimated tax payments from individuals; however, you can file a voluntary estimated tax payment using Form 51.

What if an employee's payroll check goes unclaimed or uncashed?

The Unclaimed Property Act requires you to try to locate the owner of any money you hold. If you can't locate the owner within a year, you must file an unclaimed property holder report and turn the money over to the Unclaimed Property Section of the State Treasurer's Office for safekeeping. Please call (208) 332-2942 for more information or visit sto.idaho.gov.

Substitute Forms and Instructions

What if I want to develop my own substitute withholding forms?

Go to "Forms Developers" under Tax Professionals on our website at tax.idaho.gov to find the specifications for substitute forms. The specifications contain all the information you need to create substitute forms and get them approved.

Computing the Amount of Idaho Income Tax Withholding

Percentage Computation Method

Multiply the allowance value for the appropriate payroll period (see *Allowance Value Table* on the next page) by the number of allowances claimed on the Form W-4 and subtract this amount from the employee's wages. Use the result to compute the amount to withhold using the appropriate tables on pages 21-23.

The percentage computation method may be the most useful method to use when programming the withholding table for your computer.

Computing the Amount of Idaho Income Tax Withholding (continued)

Allowance Value Table

Payroll Period	One Withholding Allowance
Weekly	\$ 71
Biweekly	\$ 142
Semimonthly	\$ 154
Monthly	\$ 308
Annual	\$ 3,700
Daily/Misc.	\$ 14 (<i>each day</i>)

Example: An unmarried employee is paid \$812 biweekly and claims two withholding allowances on the W-4. Using the percentage method, compute the withholding as follows:

1. Total wage payment \$ 812
2. One allowance (from the *Allowance Value Table* above) \$ 142
3. Allowances claimed on W-4 2
4. Multiply line 2 by line 3 \$ 284
5. Amount subject to withholding
(subtract total allowances, line 4, from wages, line 1)..... \$ 528
6. Tax to be withheld (tables from pages 21-23)
(\$20 on \$467 + \$4.51 on remaining \$61)
Remember to round \$ 25

Wage Bracket Method

Find the proper table on pages 24 – 47 for your payroll period and the employee's marital status as shown on the Form W-4. Based on the number of withholding allowances claimed on the W-4 and the amount of wages, find the amount to withhold.

If an employee claims more than 10 allowances, you can still use the tables by following these steps:

1. Multiply the number of withholding allowances over 10 by the amount from the *Allowance Value Table* above,
2. Subtract the result from the gross wages to get the adjusted gross wages, and
3. Use the adjusted gross wages and column for 10 allowances to determine the withholding amount.

If the wages exceed the amount shown in the last bracket of the table, use the percentage computation method of withholding described on page 18.

Computing the Amount of Idaho Income Tax Withholding (continued)

Annualized Wage Method

Multiply the wages for the pay period by the number of pay periods in the calendar year. Subtract the withholding allowances listed on page 19 from the gross wages to determine the amount subject to withholding. Use this figure and the annual tables to compute the amount of withholding required. Divide that amount by the number of pay periods in the calendar year. The result will be the amount of withholding for the current pay period.

Example: A married person is paid \$700 per week and claims four withholding allowances on his Form W-4. Compute the amount of withholding using the following steps:

1. Total annual wages (\$700 x 52 weeks).....\$36,400
2. One annual allowance (from Allowance Value Table)\$ 3,700
3. Allowance claimed on W-4 x 4 (\$3,700 x 4)\$14,800
4. Amount subject to withholding (line 1 – line 3).....\$21,600
5. Tax from annual table (page 21)
(\$548 on \$21,280 + \$22.72 on remaining \$320)
Remember to round\$ 571
6. Amount to be withheld each week
(\$571 divided by 52)
Remember to round\$ 11

Withholding on Bonuses, Commissions, etc.

Supplemental wages are compensation paid to an employee in addition to the employee's regular wages. These include bonuses, commissions, overtime pay, accumulated sick leave, severance pay, expense allowances paid under a nonaccountable plan, payments for nondeductible moving expenses, etc.

The withholding may be computed by either combining the supplemental payment with the regular wages and treating them as a single payment or by withholding 7.8 percent of the payment for Idaho taxes.

Table for Percentage Computation Method of Withholding

for **Annual Payroll Period** and **Daily or Miscellaneous Payroll Period**

Annual Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
More than	and	Less than	
\$1		\$2,100	\$0.00
\$2,100		\$3,438	1.6% of the amount over \$2,100
\$3,438		\$4,776	3.6% of the amount over \$3,438
\$4,776		\$6,114	4.1% of the amount over \$4,776
\$6,114		\$7,452	5.1% of the amount over \$6,114
\$7,452		\$8,790	6.1% of the amount over \$7,452
\$8,790		\$12,135	7.1% of the amount over \$8,790
\$12,135		\$28,860	7.4% of the amount over \$12,135
\$28,860			\$1,749 plus 7.8% of the amount over \$28,860
Married Persons			
Daily or Miscellaneous Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
More than	and	Less than	
\$1		\$7,900	\$0.00
\$7,900		\$10,576	1.6% of the amount over \$7,900
\$10,576		\$13,252	3.6% of the amount over \$10,576
\$13,252		\$15,928	4.1% of the amount over \$13,252
\$15,928		\$18,604	5.1% of the amount over \$15,928
\$18,604		\$21,280	6.1% of the amount over \$18,604
\$21,280		\$27,970	7.1% of the amount over \$21,280
\$27,970		\$61,420	7.4% of the amount over \$27,970
\$61,420			\$3,498 plus 7.8% of the amount over \$61,420
Married Persons			
Daily or Miscellaneous Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
More than	and	Less than	
\$1		\$8	\$0.00
\$8		\$13	1.6% of the amount over \$8
\$13		\$18	\$0.08 plus 3.6% of the amount over \$13
\$18		\$24	\$0.27 plus 4.1% of the amount over \$18
\$24		\$29	\$0.48 plus 5.1% of the amount over \$24
\$29		\$34	\$0.74 plus 6.1% of the amount over \$29
\$34		\$47	\$1.06 plus 7.1% of the amount over \$34
\$47		\$111	\$1.97 plus 7.4% of the amount over \$47
\$111			\$6.73 plus 7.8% of the amount over \$111
Married Persons			
Daily or Miscellaneous Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
More than	and	Less than	
\$1		\$30	\$0.00
\$30		\$41	1.6% of the amount over \$30
\$41		\$51	\$0.16 plus 3.6% of the amount over \$41
\$51		\$61	\$0.54 plus 4.1% of the amount over \$51
\$61		\$72	\$0.96 plus 5.1% of the amount over \$61
\$72		\$82	\$1.48 plus 6.1% of the amount over \$72
\$82		\$108	\$2.11 plus 7.1% of the amount over \$82
\$108		\$236	\$3.94 plus 7.4% of the amount over \$108
\$236			\$13.46 plus 7.8% of the amount over \$236

Table for Percentage Computation Method of Withholding

for **Semimonthly Payroll Period** and **Monthly Payroll Period**

Semimonthly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
More than \$1 and Less than \$88		\$0.00	
\$88	\$143	1.6% of the amount over \$88	
\$143	\$199	\$1 plus 3.6% of the amount over \$143	
\$199	\$255	\$3 plus 4.1% of the amount over \$199	
\$255	\$311	\$5 plus 5.1% of the amount over \$255	
\$311	\$366	\$8 plus 6.1% of the amount over \$311	
\$366	\$506	\$11 plus 7.1% of the amount over \$366	
\$506	\$1,203	\$21 plus 7.4% of the amount over \$506	
\$1,203		\$73 plus 7.8% of the amount over \$1,203	
Married Persons			
If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:		
More than \$1 and Less than \$329		\$0.00	
\$329	\$441	1.6% of the amount over \$329	
\$441	\$552	\$2 plus 3.6% of the amount over \$441	
\$552	\$664	\$6 plus 4.1% of the amount over \$552	
\$664	\$775	\$10 plus 5.1% of the amount over \$664	
\$775	\$887	\$16 plus 6.1% of the amount over \$775	
\$887	\$1,165	\$23 plus 7.1% of the amount over \$887	
\$1,165	\$2,559	\$43 plus 7.4% of the amount over \$1,165	
\$2,559		\$146 plus 7.8% of the amount over \$2,559	
Monthly Payroll Period	Single Persons - including head of household		
	If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:	
More than \$1 and Less than \$175		\$0.00	
\$175	\$287	1.6% of the amount over \$175	
\$287	\$398	\$2 plus 3.6% of the amount over \$287	
\$398	\$510	\$6 plus 4.1% of the amount over \$398	
\$510	\$621	\$10 plus 5.1% of the amount over \$510	
\$621	\$733	\$16 plus 6.1% of the amount over \$621	
\$733	\$1,011	\$23 plus 7.1% of the amount over \$733	
\$1,011	\$2,405	\$43 plus 7.4% of the amount over \$1,011	
\$2,405		\$146 plus 7.8% of the amount over \$2,405	
Married Persons			
If wages after subtracting withholding allowances are:	The amount of Idaho Income tax to withhold is:		
More than \$1 and Less than \$658		\$0.00	
\$658	\$881	1.6% of the amount over \$658	
\$881	\$1,104	\$4 plus 3.6% of the amount over \$881	
\$1,104	\$1,327	\$12 plus 4.1% of the amount over \$1,104	
\$1,327	\$1,550	\$21 plus 5.1% of the amount over \$1,327	
\$1,550	\$1,773	\$32 plus 6.1% of the amount over \$1,550	
\$1,773	\$2,331	\$46 plus 7.1% of the amount over \$1,773	
\$2,331	\$5,118	\$85 plus 7.4% of the amount over \$2,331	
\$5,118		\$292 plus 7.8% of the amount over \$5,118	

Table for Percentage Computation Method of Withholding

for **Weekly Payroll Period** and **Biweekly Payroll Period**

Single Persons - including head of household		
If wages after subtracting withholding allowances are:		
Weekly Payroll Period		
More than	and Less than	
\$1	\$40	\$0.00
\$40	\$66	1.6% of the amount over \$40
\$66	\$92	\$0 plus 3.6% of the amount over \$66
\$92	\$118	\$1 plus 4.1% of the amount over \$92
\$118	\$143	\$2 plus 5.1% of the amount over \$118
\$143	\$169	\$4 plus 6.1% of the amount over \$143
\$169	\$233	\$5 plus 7.1% of the amount over \$169
\$233	\$555	\$10 plus 7.4% of the amount over \$233
\$555		\$34 plus 7.8% of the amount over \$555
Married Persons		
If wages after subtracting withholding allowances are:		
More than	and Less than	
\$1	\$152	\$0.00
\$152	\$203	1.6% of the amount over \$152
\$203	\$255	\$1 plus 3.6% of the amount over \$203
\$255	\$306	\$3 plus 4.1% of the amount over \$255
\$306	\$358	\$5 plus 5.1% of the amount over \$306
\$358	\$409	\$7 plus 6.1% of the amount over \$358
\$409	\$538	\$11 plus 7.1% of the amount over \$409
\$538	\$1,181	\$20 plus 7.4% of the amount over \$538
\$1,181		\$67 plus 7.8% of the amount over \$1,181
Single Persons - including head of household		
If wages after subtracting withholding allowances are:		
More than	and Less than	
\$1	\$81	\$0.00
\$81	\$132	1.6% of the amount over \$81
\$132	\$184	\$1 plus 3.6% of the amount over \$132
\$184	\$235	\$3 plus 4.1% of the amount over \$184
\$235	\$287	\$5 plus 5.1% of the amount over \$235
\$287	\$338	\$7 plus 6.1% of the amount over \$287
\$338	\$467	\$11 plus 7.1% of the amount over \$338
\$467	\$1,110	\$20 plus 7.4% of the amount over \$467
\$1,110		\$67 plus 7.8% of the amount over \$1,110
Married Persons		
If wages after subtracting withholding allowances are:		
More than	and Less than	
\$1	\$304	\$0.00
\$304	\$407	1.6% of the amount over \$304
\$407	\$510	\$2 plus 3.6% of the amount over \$407
\$510	\$613	\$5 plus 4.1% of the amount over \$510
\$613	\$716	\$10 plus 5.1% of the amount over \$613
\$716	\$818	\$15 plus 6.1% of the amount over \$716
\$818	\$1,076	\$21 plus 7.1% of the amount over \$818
\$1,076	\$2,362	\$39 plus 7.4% of the amount over \$1,076
\$2,362		\$135 plus 7.8% of the amount over \$2,362

Table for Wage Bracket Method of Withholding

for Single or Head of Household with an Annual Payroll Period

Single Persons - Including Head of Household		And the number of withholding allowances is-											
		If the wages are-		The amount of income tax to be withheld is-									
	At least	But less than	0	1	2	3	4	5	6	7	8	9	10
\$ 1	\$ 5,800	\$ 5,800	111	0	0	0	0	0	0	0	0	0	
5,800	6,400	6,400	123	5	0	0	0	0	0	0	0	0	
6,400	7,000	7,000	154	14	0	0	0	0	0	0	0	0	
7,000	7,600	7,600	184	27	0	0	0	0	0	0	0	0	
7,600	8,200	8,200	219	48	0	0	0	0	0	0	0	0	
8,200	8,800	8,800	256	70	0	0	0	0	0	0	0	0	
8,800	9,400	9,400	296	95	0	0	0	0	0	0	0	0	
9,400	10,000	10,000	339	119	3	0	0	0	0	0	0	0	
10,000	10,600	10,600	381	149	13	0	0	0	0	0	0	0	
10,600	11,200	11,200	424	179	23	0	0	0	0	0	0	0	
11,200	11,800	11,800	466	213	45	0	0	0	0	0	0	0	
11,800	12,400	12,400	509	250	66	0	0	0	0	0	0	0	
12,400	13,000	13,000	553	289	90	0	0	0	0	0	0	0	
13,000	13,600	13,600	597	332	115	2	0	0	0	0	0	0	
13,600	14,200	14,200	642	374	144	11	0	0	0	0	0	0	
14,200	14,800	14,800	686	417	174	21	0	0	0	0	0	0	
14,800	15,400	15,400	730	459	207	41	0	0	0	0	0	0	
15,400	16,000	16,000	775	502	244	63	0	0	0	0	0	0	
16,000	16,600	16,600	819	545	282	86	0	0	0	0	0	0	
16,600	17,200	17,200	864	590	324	111	0	0	0	0	0	0	
17,200	17,800	17,800	908	634	367	139	10	0	0	0	0	0	
17,800	18,400	18,400	952	679	410	169	19	0	0	0	0	0	
18,400	19,000	19,000	997	723	452	201	38	0	0	0	0	0	
19,000	19,600	19,600	1,041	767	495	238	59	0	0	0	0	0	
19,600	20,200	20,200	1,086	812	538	275	82	0	0	0	0	0	
20,200	20,800	20,800	1,130	856	582	317	107	0	0	0	0	0	
20,800	21,400	21,400	1,174	901	627	360	133	8	0	0	0	0	
21,400	22,000	22,000	1,219	945	671	403	164	18	0	0	0	0	
22,000	22,600	22,600	1,263	989	716	445	195	34	0	0	0	0	
22,600	23,200	23,200	1,308	1,034	760	488	232	56	0	0	0	0	
23,200	23,800	23,800	1,352	1,078	804	531	268	78	0	0	0	0	
23,800	24,400	24,400	1,396	1,123	849	575	310	103	0	0	0	0	
24,400	25,000	25,000	1,441	1,167	893	619	353	128	6	0	0	0	
25,000	25,600	25,600	1,485	1,211	938	664	395	159	16	0	0	0	
25,600	26,200	26,200	1,530	1,256	982	708	438	190	30	0	0	0	
26,200	26,800	26,800	1,574	1,300	1,026	753	481	225	52	0	0	0	
26,800	27,400	27,400	1,618	1,345	1,071	797	523	262	74	0	0	0	
27,400	28,000	28,000	1,663	1,389	1,115	841	568	303	99	0	0	0	
28,000	28,600	28,600	1,707	1,433	1,160	886	612	346	123	5	0	0	
28,600	29,200	29,200	1,752	1,478	1,204	930	656	388	154	14	0	0	
29,200	29,800	29,800	1,799	1,522	1,248	975	701	431	184	27	0	0	
29,800	30,400	30,400	1,846	1,567	1,293	1,019	745	474	219	48	0	0	
30,400	31,000	31,000	1,893	1,611	1,337	1,063	790	516	256	70	0	0	
31,000	31,600	31,600	1,939	1,655	1,382	1,108	834	560	296	95	0	0	
31,600	32,200	32,200	1,986	1,700	1,426	1,152	878	605	339	119	3	0	
32,200	32,800	32,800	2,033	1,744	1,470	1,197	923	649	381	149	13	0	
32,800	33,400	33,400	2,080	1,791	1,515	1,241	967	693	424	179	23	0	
33,400	34,000	34,000	2,127	1,838	1,559	1,285	1,012	738	466	23	45	0	
34,000	34,600	34,600	2,173	1,885	1,604	1,330	1,056	782	509	250	66	0	

Table for Wage Bracket Method of Withholding

for **Single or Head of Household** with an **Annual Payroll Period** (continued)

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Monthly Payroll Period

		And the number of withholding allowances is-										
		The amount of income tax to be withheld is-										
		0	1	2	3	4	5	6	7	8	9	10
If the wages are-	But less than											
At least	less than \$300 enter 0	\$	480	6	0	0	0	0	0	0	0	0
			480	530	10	0	0	0	0	0	0	0
			530	580	13	1	0	0	0	0	0	0
			580	630	15	2	0	0	0	0	0	0
			630	680	18	4	0	0	0	0	0	0
			680	730	21	6	0	0	0	0	0	0
			730	780	24	8	0	0	0	0	0	0
			780	830	28	10	0	0	0	0	0	0
			830	880	32	12	1	0	0	0	0	0
			880	930	35	15	2	0	0	0	0	0
			930	980	39	18	4	0	0	0	0	0
			980	1,030	42	21	5	0	0	0	0	0
			1,030	1,080	46	24	7	0	0	0	0	0
			1,080	1,130	50	27	10	0	0	0	0	0
			1,130	1,180	53	31	12	1	0	0	0	0
			1,180	1,230	57	35	14	2	0	0	0	0
			1,230	1,280	61	38	17	3	0	0	0	0
			1,280	1,330	64	42	20	5	0	0	0	0
			1,330	1,380	68	45	23	7	0	0	0	0
			1,380	1,430	72	49	27	9	0	0	0	0
			1,430	1,480	75	53	30	11	1	0	0	0
			1,480	1,530	79	56	34	14	2	0	0	0
			1,530	1,580	83	60	37	17	3	0	0	0
			1,580	1,630	87	64	41	20	5	0	0	0
			1,630	1,680	90	67	45	23	7	0	0	0
			1,680	1,730	94	71	48	26	9	0	0	0
			1,730	1,780	98	75	52	30	11	1	0	0
			1,780	1,830	101	79	56	33	14	1	0	0
			1,830	1,880	105	82	59	37	16	3	0	0
			1,880	1,930	109	86	63	40	19	5	0	0
			1,930	1,980	112	90	67	44	22	6	0	0
			1,980	2,030	116	93	71	48	26	8	0	0
			2,030	2,080	120	97	74	51	29	11	0	0
			2,080	2,130	124	101	78	55	33	13	1	0
			2,130	2,180	127	104	82	59	36	16	2	0
			2,180	2,230	131	108	85	63	40	19	4	0
			2,230	2,280	135	112	89	66	43	22	6	0
			2,280	2,330	138	116	93	70	47	25	8	0
			2,330	2,380	142	119	96	74	51	29	10	0
			2,380	2,430	146	123	100	77	55	32	13	1
			2,430	2,480	150	127	104	81	58	36	15	2
			2,480	2,530	154	130	108	85	62	39	18	4
			2,530	2,580	157	134	111	88	66	43	21	6
			2,580	2,630	161	138	115	92	69	47	24	8
			2,630	2,680	165	141	119	96	73	50	28	10
			2,680	2,730	169	145	122	100	77	54	32	12
			2,730	2,780	173	149	126	103	80	58	35	15
			2,780	2,830	177	153	130	107	84	61	39	18
			2,830	2,880	181	157	133	111	88	65	42	21
			2,880	2,930	185	161	137	114	92	69	46	24

M O N T H L Y P A R T O F R - O - P E R - O D

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Monthly Payroll Period (continued)

2,930	2,980	189	165	141	118	95	72	50	27	10	0	0
3,030	3,080	193	169	145	122	99	76	53	31	12	1	0
3,030	3,130	196	172	148	125	103	80	57	35	14	2	0
3,080	3,130	200	176	152	129	106	84	61	38	17	3	0
3,130	3,180	204	180	156	133	110	87	64	42	20	5	0
3,180	3,230	208	184	160	137	114	91	68	45	23	7	0
3,230	3,280	212	188	164	140	117	95	72	49	27	9	0
3,280	3,330	216	192	168	144	121	98	75	53	30	11	1
3,330	3,380	220	196	172	148	125	102	79	56	34	14	2
3,380	3,430	224	200	176	152	129	106	83	60	37	17	3
3,430	3,480	228	204	180	156	132	109	87	64	41	20	5
3,480	3,530	232	208	183	159	136	113	90	67	45	23	7
3,530	3,580	235	211	187	163	140	117	94	71	48	26	9
3,580	3,630	239	215	191	167	143	121	98	75	52	30	11
3,630	3,680	243	219	195	171	147	124	101	79	56	33	14
3,680	3,730	247	223	199	175	151	128	105	82	59	37	16
3,730	3,780	251	227	203	179	155	132	109	86	63	40	19
3,780	3,830	255	231	207	183	159	135	112	90	67	44	22
3,830	3,880	259	235	211	187	163	139	116	93	71	48	26
3,880	3,930	263	239	215	191	167	143	120	97	74	51	29
3,930	3,980	267	243	219	195	170	146	124	101	78	55	33
3,980	4,030	271	247	222	198	174	150	127	104	82	59	36
4,030	4,080	274	250	226	202	178	154	131	108	85	63	40
4,080	4,130	278	254	230	206	182	158	135	112	89	66	43
4,130	4,180	282	258	234	210	186	162	138	116	93	70	47
4,180	4,230	286	262	238	214	190	166	142	119	96	74	51
4,230	4,280	290	266	242	218	194	170	146	123	100	77	55
4,280	4,330	294	270	246	222	198	174	150	127	104	81	58
4,330	4,380	298	274	250	226	202	178	154	130	108	85	62
4,380	4,430	302	278	254	230	206	182	157	134	111	88	66
4,430	4,480	306	282	258	234	209	185	161	138	115	92	69
4,480	4,530	310	286	261	237	213	189	165	141	119	96	73
4,530	4,580	313	289	265	241	217	193	169	145	122	100	77
4,580	4,630	317	293	269	245	221	197	173	149	126	103	80
4,630	4,680	321	297	273	249	225	201	177	153	130	107	84
4,680	4,730	325	301	277	253	229	205	181	157	133	111	88
4,730	4,780	329	305	281	257	233	209	185	161	137	114	92
4,780	4,830	333	309	285	261	237	213	189	165	141	118	95
4,830	4,880	337	313	289	265	241	217	193	169	145	122	99
4,880	4,930	341	317	293	269	245	221	196	172	148	125	103
4,930	4,980	345	321	297	273	248	224	200	176	152	129	106
4,980	5,030	349	325	300	276	252	228	204	180	156	133	110
5,030	5,080	352	328	304	280	256	232	208	184	160	137	114
5,080	5,130	356	332	308	284	260	236	212	188	164	140	117
5,130	5,180	360	336	312	288	264	240	216	192	168	144	121
5,180	5,230	364	340	316	292	268	244	220	196	172	148	125
5,230	5,280	368	344	320	296	272	248	224	200	176	152	129
5,280	5,330	372	348	324	300	276	252	228	204	180	156	132
5,330	5,380	376	352	328	304	280	256	232	208	183	159	136
5,380	5,430	380	356	332	308	284	260	235	211	187	163	140
5,430	5,480	384	360	336	312	287	263	239	215	191	167	143
5,480	5,530	388	364	339	315	291	267	243	219	195	171	147

M O N T H L Y PAYROLL
P A R T O F Y R O U L E

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Semimonthly Payroll Period

		And the number of withholding allowances is-									
		The amount of income tax to be withheld is-									
		0	1	2	3	4	5	6	7	8	9
If the wages are- less than \$130 enter 0 At least		0	0	0	0	0	0	0	0	0	0
\$	130	\$ 240	2	0	0	0	0	0	0	0	0
	240	265	5	0	0	0	0	0	0	0	0
	265	290	6	1	0	0	0	0	0	0	0
	290	315	8	1	0	0	0	0	0	0	0
	315	340	9	2	0	0	0	0	0	0	0
S	E	M	-	M	O	N	T	H	L	Y	
	340	365	11	3	0	0	0	0	0	0	0
	365	390	12	4	0	0	0	0	0	0	0
	390	415	14	5	0	0	0	0	0	0	0
	415	440	16	6	1	0	0	0	0	0	0
	440	465	18	7	1	0	0	0	0	0	0
	465	490	19	9	2	0	0	0	0	0	0
	490	515	21	10	3	0	0	0	0	0	0
	515	540	23	12	4	0	0	0	0	0	0
	540	565	25	14	5	0	0	0	0	0	0
	565	590	27	15	6	0	0	0	0	0	0
	590	615	28	17	7	1	0	0	0	0	0
	615	640	30	19	9	2	0	0	0	0	0
	640	665	32	21	10	3	0	0	0	0	0
	665	690	34	23	12	4	0	0	0	0	0
	690	715	36	24	13	5	0	0	0	0	0
	715	740	38	26	15	6	0	0	0	0	0
	740	765	40	28	17	7	1	0	0	0	0
	765	790	41	30	19	8	2	0	0	0	0
	790	815	43	32	21	10	2	0	0	0	0
	815	840	45	34	22	11	3	0	0	0	0
	840	865	47	36	24	13	4	0	0	0	0
	865	890	49	37	26	15	5	0	0	0	0
	890	915	51	39	28	17	7	1	0	0	0
	915	940	53	41	30	18	8	1	0	0	0
	940	965	54	43	32	20	10	2	0	0	0
	965	990	56	45	33	22	11	3	0	0	0
	990	1,015	58	47	35	24	13	4	0	0	0
	1,015	1,040	60	49	37	26	15	5	0	0	0
	1,040	1,065	62	50	39	28	16	7	1	0	0
	1,065	1,090	64	52	41	29	18	8	1	0	0
	1,090	1,115	65	54	43	31	20	9	2	0	0
	1,115	1,140	67	56	45	33	22	11	3	0	0
	1,140	1,165	69	58	46	35	24	13	4	0	0
	1,165	1,190	71	60	48	37	25	14	5	0	0
	1,190	1,215	73	61	50	39	27	16	6	1	0
	1,215	1,240	75	63	52	41	29	18	8	1	0
	1,240	1,265	77	65	54	42	31	20	9	2	0
	1,265	1,290	79	67	56	44	33	21	11	3	0
	1,290	1,315	81	69	57	46	35	23	12	4	0
	1,315	1,340	83	71	59	48	37	25	14	5	0
	1,340	1,365	85	73	61	50	38	27	16	6	1
	1,365	1,390	87	75	63	52	40	29	18	7	1
	1,390	1,415	88	76	65	53	42	31	19	9	2
	1,415	1,440	90	78	67	55	44	33	21	10	3
	1,440	1,465	92	80	69	57	46	34	23	12	4

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Semimonthly Payroll Period (continued)

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Biweekly Payroll Period

		Single Persons - Including Head of Household										
		And the number of withholding allowances is-										
		0	1	2	3	4	5	6	7	8	9	10
If the wages are- less than \$120 enter 0 At least		The amount of income tax to be withheld is-										
\$	120	\$ 220	2	0	0	0	0	0	0	0	0	
	220	240	5	0	0	0	0	0	0	0	0	
	240	260	6	0	0	0	0	0	0	0	0	
	260	280	7	1	0	0	0	0	0	0	0	
	280	300	8	1	0	0	0	0	0	0	0	
B	300	320	9	2	0	0	0	0	0	0	0	
I	320	340	10	3	0	0	0	0	0	0	0	
W	340	360	11	4	0	0	0	0	0	0	0	
E	360	380	13	4	0	0	0	0	0	0	0	
E	380	400	14	5	0	0	0	0	0	0	0	
K	400	420	16	6	1	0	0	0	0	0	0	
L	420	440	17	7	1	0	0	0	0	0	0	
Y	440	460	18	9	2	0	0	0	0	0	0	
P	460	480	20	10	3	0	0	0	0	0	0	
A	480	500	21	11	4	0	0	0	0	0	0	
Y	500	520	23	13	4	0	0	0	0	0	0	
R	520	540	24	14	5	0	0	0	0	0	0	
O	540	560	26	15	6	0	0	0	0	0	0	
L	560	580	27	17	7	1	0	0	0	0	0	
L	580	600	29	18	9	2	0	0	0	0	0	
P	600	620	30	20	10	3	0	0	0	0	0	
A	620	640	32	21	11	3	0	0	0	0	0	
Y	640	660	33	23	12	4	0	0	0	0	0	
R	660	680	35	24	14	5	0	0	0	0	0	
O	680	700	36	26	15	6	1	0	0	0	0	
O	700	720	38	27	17	7	1	0	0	0	0	
L	720	740	39	29	18	8	0	0	0	0	0	
L	740	760	41	30	20	10	0	0	0	0	0	
P	760	780	42	32	21	11	3	0	0	0	0	
E	780	800	44	33	23	12	4	0	0	0	0	
R	800	820	45	35	24	14	5	0	0	0	0	
I	820	840	47	36	26	15	6	1	0	0	0	
O	840	860	48	38	27	17	7	1	0	0	0	
D	860	880	50	39	28	18	8	2	0	0	0	
B	880	900	51	40	30	19	9	2	0	0	0	
I	900	920	52	42	31	21	11	3	0	0	0	
W	920	940	54	43	33	22	12	4	0	0	0	
E	940	960	55	45	34	24	14	5	0	0	0	
E	960	980	57	46	36	25	15	6	1	0	0	
K	980	1,000	58	48	37	27	16	7	1	0	0	
L	1,000	1,020	60	49	39	28	18	8	2	0	0	
L	1,020	1,040	61	51	40	30	19	9	2	0	0	
P	1,040	1,060	63	52	42	31	21	11	3	0	0	
A	1,060	1,080	64	54	43	33	22	12	4	0	0	
Y	1,080	1,100	66	55	45	34	24	13	5	0	0	
R	1,100	1,120	67	57	46	36	25	15	6	1	0	
O	1,120	1,140	69	58	48	37	27	16	7	1	0	
D	1,140	1,160	70	60	49	39	28	18	8	2	0	
B	1,160	1,180	72	61	51	40	30	19	9	2	0	
I	1,180	1,200	74	63	52	42	31	21	10	3	0	

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Biweekly Payroll Period (continued)

1,200	1,220	1,240	1,260	1,280	1,300	1,320	1,340	1,360	1,380	1,400	1,420	1,440	1,460	1,480	1,500	1,520	1,540	1,560	1,580	1,600	1,620	1,640	1,660	1,680	1,700	1,720	1,740	1,760	1,780	1,800	1,820	1,840	1,860	1,880	1,900	1,920	1,940	1,960	1,980	2,000	2,020	2,040	2,060	2,080	2,100	2,120	2,140	2,160	2,180	2,200	2,220	2,240																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
75	77	78	80	81	83	84	86	88	89	91	92	93	94	95	98	100	102	103	105	106	108	109	111	113	114	116	118	120	122	124	126	128	130	132	134	136	138	140	142	144	146	148	150	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	8010	8011	8012	8013	8014	8015	8016	8017	8018	8019	8020	8021	8022	8023	8024	8025	8026	8027	8028	8029	8030	8031	8032	8033	8034	8035	8036	8037	8038	8039	8040	8041	8042	8043	8044	8045	8046	8047	8048	8049	8050	8051	8052	8053	8054	8055	8056	8057	8058	8059	8060	8061	8062	8063	8064	8065	8066	8067	8068	8069	8070	8071	8072	8073	8074	8075	8076	8077	8078	8079	8080	8081	8082	8083	8084	8085	8086	8087	8088	8089	8090	8091	8092	8093	8094	8095	8096	8097	8098	8099	80100	80101	80102	80103	80104	80105	80106	80107	80108	80109	80110	80111	80112	80113	80114	80115	80116	80117	80118	80119	80120	80121	80122	80123	80124	80125	80126	80127	80128	80129	80130	80131	80132	80133	80134	80135	80136	80137	80138	80139	80140	80141	80142	80143	80144	80145	80146	80147	80148	80149	80150	80151	80152	80153	80154	80155	80156	80157	80158	80159	80160	80161	80162	80163	80164	80165	80166	80167	80168	80169	80170	80171	80172	80173	80174	80175	80176	80177	80178	80179	80180	80181	80182	80183	80184	80185	80186	80187	80188	80189	80190	80191	80192	80193	80194	80195	80196	80197	80198	80199	80200	80201	80202	80203	80204	80205	80206	80207	80208	80209	80210	80211	80212	80213	80214	80215	80216	80217	80218	80219	80220	80221	80222	80223	80224	80225	80226	80227	80228	80229	80230	80231	80232	80233	80234	80235	80236	80237	80238	80239	80240	80241	80242	80243	80244	80245	80246	80247	80248	80249	80250	80251	80252	80253	80254	80255	80256	80257	80258	80259	80260	80261	80262	80263	80264	80265	80266	80267	80268	80269	80270	80271	80272	80273	80274	80275	80276	80277	80278	80279	80280	80281	80282	80283	80284	80285	80286	80287	80288	80289	80290	80291	80292	80293	80294	80295	80296	80297	80298	80299	80300	80301	80302	80303	80304	80305	80306	80307	80308	80309	80310	80311	80312	80313	80314	80315	80316	80317	80318	80319	80320	80321	80322	80323	80324	80325	80326	80327	80328	80329	80330	80331	80332	80333	80334	80335	80336	80337	80338	80339	80340	80341	80342	80343	80344	80345	80346	80347	80348	80349	80350	80351	80352	80353	80354	80355	80356	80357	80358	80359	80360	80361	80362	80363	80364	80365	80366	80367	80368	80369	80370	80371	80372	80373	80374	80375	80376	80377	80378	80379	80380	80381	80382	80383	80384	80385	80386	80387	80388	80389	80390	80391	80392	80393	80394	80395	80396	80397	80398	80399	80400	80401	80402	80403	80404	80405	80406	80407	80408	80409	80410	80411	80412	80413	80414	80415	80416	80417	80418	80419	80420	80421	80422	80423	80424	80425	80426	80427	80428	80429	80430	80431	80432	80433	80434	80435	80436	80437	80438	80439	80440	80441	80442	80443	80444	80445	80446	80447	80448	80449	80450	80451	80452	80453	80454	80455	80456	80457	80458	8045

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Weekly Payroll Period

Single Persons - Including Head of Household		And the number of withholding allowances is-										
		The amount of income tax to be withheld is-										
If the wages are- less than \$60 enter 0 At least	\$	0	1	2	3	4	5	6	7	8	9	10
W	60	110	1	0	0	0	0	0	0	0	0	0
E	110	130	3	0	0	0	0	0	0	0	0	0
E	130	150	4	1	0	0	0	0	0	0	0	0
K	150	170	5	1	0	0	0	0	0	0	0	0
L	170	190	6	2	0	0	0	0	0	0	0	0
Y	190	210	7	3	0	0	0	0	0	0	0	0
P	210	230	9	4	1	0	0	0	0	0	0	0
A	230	250	10	5	2	0	0	0	0	0	0	0
Y	250	270	12	7	2	0	0	0	0	0	0	0
R	270	290	13	8	3	0	0	0	0	0	0	0
O	290	310	15	10	5	1	0	0	0	0	0	0
O	310	330	16	11	6	2	0	0	0	0	0	0
L	330	350	18	12	7	3	0	0	0	0	0	0
Y	350	370	19	14	9	4	1	0	0	0	0	0
R	370	390	21	15	10	5	1	0	0	0	0	0
O	390	410	22	17	12	7	2	0	0	0	0	0
L	410	430	24	18	13	8	3	0	0	0	0	0
Y	430	450	25	20	15	9	4	1	0	0	0	0
R	450	470	27	21	16	11	6	2	0	0	0	0
O	470	490	28	23	18	12	7	3	0	0	0	0
L	490	510	30	24	19	14	9	4	1	0	0	0
Y	510	530	31	26	21	15	10	5	1	0	0	0
R	530	550	33	27	22	17	11	6	2	0	0	0
O	550	570	34	29	23	18	13	8	3	0	0	0
L	570	590	36	30	25	20	14	9	4	1	0	0
Y	590	610	37	32	26	21	16	11	6	2	0	0
R	610	630	39	33	28	23	17	12	7	3	0	0
O	630	650	40	35	29	24	19	14	8	4	1	0
L	650	670	42	36	31	26	20	15	10	5	1	0
Y	670	690	43	38	32	27	22	17	11	6	2	0
R	690	710	45	39	34	29	23	18	13	8	3	0
O	710	730	47	41	35	30	25	20	14	9	4	1
L	730	750	48	43	37	32	26	21	16	10	5	2
Y	750	770	50	44	39	33	28	22	17	12	7	2
R	770	790	51	46	40	35	29	24	19	13	8	4
O	790	810	53	47	42	36	31	25	20	15	10	5
L	810	830	54	49	43	38	32	27	22	16	11	6
Y	830	850	56	50	45	39	34	28	23	18	13	7
R	850	870	57	52	46	41	35	30	25	19	14	9
O	870	890	59	53	48	42	37	31	26	21	16	10
L	890	910	61	55	49	44	38	33	28	22	17	12
Y	910	930	62	57	51	45	40	34	29	24	19	13
R	930	950	64	58	53	47	41	36	31	25	20	15
O	950	970	65	60	54	49	43	37	32	27	21	16
L	970	990	67	61	56	50	45	39	34	28	23	18
Y	990	1,010	68	63	57	52	46	41	35	30	24	19
R	1,010	1,030	70	64	59	53	48	42	37	31	26	21
O	1,030	1,050	71	66	60	55	49	44	38	33	27	22
L	1,050	1,070	73	67	62	56	51	45	40	34	29	24
Y	1,070	1,090	75	69	63	58	52	47	41	36	25	20

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Weekly Payroll Period (continued)

1,090	1,110	76	71	65	60	54	48	43	37	32	27	21
1,110	1,130	78	72	67	61	56	50	44	39	33	28	23
1,130	1,150	79	74	68	63	57	52	46	40	35	30	24
1,150	1,170	81	75	70	64	59	53	48	42	36	31	26
1,170	1,190	82	77	71	66	60	55	49	44	38	33	27
1,190	1,210	84	78	73	67	62	56	51	45	40	34	29
1,210	1,230	86	80	74	69	63	58	52	47	41	36	30
1,230	1,250	87	82	76	70	65	59	54	48	43	37	32
1,250	1,270	89	83	78	72	66	61	55	50	44	39	33
1,270	1,290	90	85	79	74	68	62	57	51	46	40	35
1,290	1,310	92	86	81	75	70	64	58	53	47	42	36
1,310	1,330	93	88	82	77	71	66	60	54	49	43	38
1,330	1,350	95	89	84	78	73	67	62	56	50	45	39
1,350	1,370	96	91	85	80	74	69	63	58	52	46	41
1,370	1,390	98	92	87	81	76	70	65	59	54	48	42
1,390	1,410	100	94	88	83	77	72	66	61	55	50	44
1,410	1,430	101	96	90	84	79	73	68	62	57	51	46
1,430	1,450	103	97	92	86	80	75	69	64	58	53	47
1,450	1,470	104	99	93	88	82	76	71	65	60	54	49
1,470	1,490	106	100	95	89	84	78	72	67	61	56	50
1,490	1,510	107	102	96	91	85	80	74	69	63	57	52
1,510	1,530	109	103	98	92	87	81	76	70	65	59	53
1,530	1,550	110	105	99	94	88	83	77	72	66	61	55
1,550	1,570	112	106	101	95	90	84	79	73	68	62	57
1,570	1,590	114	108	102	97	91	86	80	75	69	64	58
1,590	1,610	115	110	104	99	93	87	82	76	71	65	60
1,610	1,630	117	111	106	100	95	89	83	78	72	67	61
1,630	1,650	118	113	107	102	96	91	85	79	74	68	63
1,650	1,670	120	114	109	103	98	92	87	81	75	70	64
1,670	1,690	121	116	110	105	99	94	88	83	77	71	66
1,690	1,710	123	117	112	106	101	95	90	84	79	73	67
1,710	1,730	125	119	113	108	102	97	91	86	80	75	69
1,730	1,750	126	121	115	109	104	98	93	87	82	76	71
1,750	1,770	128	122	117	111	105	100	94	89	83	78	72
1,770	1,790	129	124	118	113	107	101	96	90	85	79	74
1,790	1,810	131	125	120	114	109	103	97	92	86	81	75
1,810	1,830	132	127	121	116	110	105	99	93	88	82	77
1,830	1,850	134	128	123	117	112	106	101	95	89	84	78
1,850	1,870	135	130	124	119	113	108	102	97	91	85	80
1,870	1,890	137	131	126	120	115	109	104	98	93	87	81
1,890	1,910	139	133	127	122	116	111	105	100	94	89	83
1,910	1,930	140	135	129	123	118	112	107	101	96	90	85
1,930	1,950	142	136	131	125	119	114	108	103	97	92	86
1,950	1,970	143	138	132	127	121	115	110	104	99	93	88
1,970	1,990	145	139	134	128	123	117	111	106	100	95	89
1,990	2,010	146	141	135	130	124	119	113	108	102	96	91
2,010	2,030	148	142	137	131	126	120	115	109	104	98	92
2,030	2,050	149	144	138	133	127	122	116	111	105	100	94
2,050	2,070	151	145	140	134	129	123	118	112	107	101	96
2,070	2,090	153	147	141	136	130	125	119	114	108	103	97
2,090	2,110	154	149	143	138	132	126	121	115	110	104	99
2,110	2,130	156	150	145	145	139	134	128	122	117	111	106

W E E K L Y R O U T E

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Daily or Miscellaneous Payroll Period

Table for Wage Bracket Method of Withholding

for Single or Head of Household with a Daily or Miscellaneous Payroll Period (continued)

Table for Wage Bracket Method of Withholding

for **Married** with an **Annual** Payroll Period

Married Persons		If the wages are- At least	But less than	And the number of withholding allowances is-									
0	1			2	3	4	5	6	7	8	9	10	
\$ 11,600	\$11,600	80	0	0	0	0	0	0	0	0	0	0	0
12,200	12,200	91	5	0	0	0	0	0	0	0	0	0	0
12,800	12,800	112	14	0	0	0	0	0	0	0	0	0	0
13,400	13,400	134	24	0	0	0	0	0	0	0	0	0	0
14,000	14,000	157	34	0	0	0	0	0	0	0	0	0	0
14,600	14,600	182	44	0	0	0	0	0	0	0	0	0	0
15,200	15,200	207	65	0	0	0	0	0	0	0	0	0	0
15,800	15,800	231	87	3	0	0	0	0	0	0	0	0	0
16,400	16,400	258	109	13	0	0	0	0	0	0	0	0	0
17,000	17,000	288	130	22	0	0	0	0	0	0	0	0	0
17,600	17,600	319	153	32	0	0	0	0	0	0	0	0	0
18,200	18,200	350	178	42	0	0	0	0	0	0	0	0	0
18,800	18,800	380	202	62	0	0	0	0	0	0	0	0	0
19,400	19,400	415	227	83	2	0	0	0	0	0	0	0	0
20,000	20,000	452	253	105	11	0	0	0	0	0	0	0	0
20,600	20,600	488	283	127	21	0	0	0	0	0	0	0	0
21,200	21,200	525	314	149	30	0	0	0	0	0	0	0	0
21,800	21,800	564	344	174	40	0	0	0	0	0	0	0	0
22,400	22,400	606	375	198	58	0	0	0	0	0	0	0	0
23,000	23,000	649	409	223	80	0	0	0	0	0	0	0	0
23,600	23,600	691	446	248	101	10	0	0	0	0	0	0	0
24,200	24,200	734	482	278	123	19	0	0	0	0	0	0	0
24,800	24,800	777	519	309	145	29	0	0	0	0	0	0	0
25,400	25,400	819	557	339	170	38	0	0	0	0	0	0	0
26,000	26,000	862	599	370	194	55	0	0	0	0	0	0	0
26,600	26,600	904	642	403	219	76	0	0	0	0	0	0	0
27,200	27,200	947	684	440	243	98	8	0	0	0	0	0	0
27,800	27,800	990	727	476	273	119	18	0	0	0	0	0	0
28,400	28,400	1,033	770	513	304	141	27	0	0	0	0	0	0
29,000	29,000	1,077	812	549	334	166	37	0	0	0	0	0	0
29,600	29,600	1,121	855	592	365	190	51	0	0	0	0	0	0
30,200	30,200	1,166	897	635	397	215	73	0	0	0	0	0	0
30,800	30,800	1,210	940	677	434	239	94	6	0	0	0	0	0
31,400	31,400	1,255	983	720	470	268	116	16	0	0	0	0	0
32,000	32,000	1,299	1,025	762	507	299	137	26	0	0	0	0	0
32,600	33,200	1,343	1,070	805	543	329	161	35	0	0	0	0	0
33,200	33,800	1,388	1,114	848	585	360	186	47	0	0	0	0	0
33,800	34,400	1,432	1,158	890	628	391	211	69	0	0	0	0	0
34,400	35,000	1,477	1,203	933	670	427	235	91	5	0	0	0	0
35,000	35,600	1,521	1,247	975	713	464	263	112	14	0	0	0	0
35,600	36,200	1,610	1,336	1,062	755	501	293	134	24	0	0	0	0
36,200	36,800	1,654	1,380	1,107	841	537	324	157	34	0	0	0	0
36,800	37,400	1,699	1,425	1,151	883	620	385	182	44	0	0	0	0
37,400	38,000	1,743	1,469	1,195	926	663	421	231	87	3	0	0	0
38,000	38,600	1,787	1,514	1,240	968	706	458	258	109	13	0	0	0
38,600	39,200	1,832	1,558	1,284	1,011	748	495	288	130	22	0	0	0
39,200	39,800	1,876	1,602	1,329	1,055	791	531	153	32	42	0	0	0
39,800	40,400	1,921	1,647	1,373	1,099	833	571	350	178	42	0	0	0

Table for Wage Bracket Method of Withholding

for Married with an Annual Payroll Period (continued)

Table for Wage Bracket Method of Withholding

for **Married** with a **Monthly Payroll Period**

Married Persons		And the number of withholding allowances is-									
If the wages are- less than \$390 enter 0 At least		0	1	2	3	4	5	6	7	8	9
\$		\$ 960	0	0	0	0	0	0	0	0	0
	\$ 960	1,010	7	0	0	0	0	0	0	0	0
	1,010	1,060	9	1	0	0	0	0	0	0	0
	1,060	1,110	11	2	0	0	0	0	0	0	0
	1,110	1,160	13	3	0	0	0	0	0	0	0
	1,160	1,210	15	3	0	0	0	0	0	0	0
	1,210	1,260	17	5	0	0	0	0	0	0	0
	1,260	1,310	19	7	0	0	0	0	0	0	0
	1,310	1,360	21	9	1	0	0	0	0	0	0
	1,360	1,410	24	11	2	0	0	0	0	0	0
	1,410	1,460	26	13	3	0	0	0	0	0	0
	1,460	1,510	29	15	3	0	0	0	0	0	0
	1,510	1,560	31	17	5	0	0	0	0	0	0
	1,560	1,610	34	19	7	0	0	0	0	0	0
	1,610	1,660	37	21	9	1	0	0	0	0	0
M	O	N	T	H	L	Y	P	A	Y	R	O
P	A	Y	Y	R	L	L	P	E	R	R	-
M	O	N	T	H	L	Y	P	E	R	R	O
D	D	D	D	D	D	D	D	D	D	D	D

Table for Wage Bracket Method of Withholding

for Married with a Monthly Payroll Period (continued)

3,410	3,460	167	144	121	99	76	54	34	19	7	0
3,460	3,510	171	148	125	102	80	58	37	21	9	1
3,510	3,560	174	152	129	106	83	61	40	23	10	2
3,560	3,610	178	155	132	110	87	65	43	26	12	2
3,610	3,660	182	159	136	113	91	68	47	28	14	3
3,660	3,710	186	163	140	117	94	72	50	31	16	5
3,710	3,760	189	166	144	121	98	76	54	34	18	6
3,760	3,810	193	170	147	124	102	79	57	37	20	8
3,810	3,860	197	174	151	128	105	83	61	40	23	10
3,860	3,910	200	177	155	132	109	86	64	43	25	12
3,910	3,960	204	181	158	136	113	90	68	46	28	14
3,960	4,010	208	185	162	139	116	94	71	50	30	16
4,010	4,060	211	189	166	143	120	97	75	53	33	18
4,060	4,110	215	192	169	147	124	101	78	57	36	20
4,110	4,160	219	196	173	150	128	105	82	60	39	22
4,160	4,210	223	200	177	154	131	108	86	64	42	25
4,210	4,260	226	203	181	158	135	112	89	67	45	28
4,260	4,310	230	207	184	161	139	116	93	71	49	30
4,310	4,360	234	211	188	165	142	120	97	74	52	33
4,360	4,410	237	214	192	169	146	123	100	78	56	36
4,410	4,460	241	218	195	173	150	127	104	81	60	39
4,460	4,510	245	222	199	176	153	131	108	85	63	42
4,510	4,560	248	226	203	180	157	134	112	89	67	45
4,560	4,610	252	229	206	184	161	138	115	92	70	48
4,610	4,660	256	233	210	187	165	142	119	96	74	52
4,660	4,710	260	237	214	191	168	145	123	100	77	55
4,710	4,760	263	240	218	195	172	149	126	103	81	59
4,760	4,810	267	244	221	198	176	153	130	107	84	63
4,810	4,860	271	248	225	202	179	157	134	111	88	66
4,860	4,910	274	251	229	206	183	160	137	115	92	70
4,910	4,960	278	255	232	210	187	164	141	118	95	73
4,960	5,010	282	259	236	213	190	168	145	122	99	77
5,010	5,060	285	263	240	217	194	171	149	126	103	80
5,060	5,110	289	266	243	221	198	175	152	129	107	84
5,110	5,160	293	270	247	224	202	179	156	133	110	87
5,160	5,210	297	274	251	228	205	182	160	137	114	91
5,210	5,260	301	277	255	232	209	186	163	140	118	95
5,260	5,310	305	281	258	235	213	190	167	144	121	99
5,310	5,360	308	285	262	239	216	194	171	148	125	102
5,360	5,410	312	288	266	243	220	197	174	152	129	106
5,410	5,460	316	292	269	247	224	201	178	155	132	110
5,460	5,510	320	296	273	250	227	205	182	159	136	113
5,510	5,560	324	300	277	254	231	208	186	163	140	117
5,560	5,610	328	304	280	258	235	212	189	166	144	121
5,610	5,660	332	308	284	261	239	216	193	170	147	124
5,660	5,710	336	312	288	265	242	219	197	174	151	128
5,710	5,760	340	316	292	269	246	223	200	177	155	132
5,760	5,810	344	320	295	272	250	227	204	181	158	136
5,810	5,860	347	323	299	276	253	231	208	185	162	139
5,860	5,910	351	327	303	280	257	234	211	189	166	143
5,910	5,960	355	331	307	284	261	238	215	192	169	147
5,960	6,010	359	335	311	287	264	242	219	196	173	150

Table for Wage Bracket Method of Withholding

for Married with a **Semimonthly** Payroll Period

Married Persons	If the wages are-		And the number of withholding allowances is-									
	less than \$195 enter 0		0	1	2	3	4	5	6	7	8	9
	At least	But less than	0	0	0	0	0	0	0	0	0	0
S	\$ 195	\$ 480	0	0	0	0	0	0	0	0	0	0
E	480	505	4	0	0	0	0	0	0	0	0	0
M	505	530	5	1	0	0	0	0	0	0	0	0
I	530	555	5	1	0	0	0	0	0	0	0	0
M	555	580	6	1	0	0	0	0	0	0	0	0
O	580	605	7	2	0	0	0	0	0	0	0	0
N	605	630	8	3	0	0	0	0	0	0	0	0
T	630	655	10	3	0	0	0	0	0	0	0	0
H	655	680	11	4	0	0	0	0	0	0	0	0
L	680	705	12	5	1	0	0	0	0	0	0	0
Y	705	730	13	6	1	0	0	0	0	0	0	0
P	730	755	14	7	2	0	0	0	0	0	0	0
A	755	780	16	8	2	0	0	0	0	0	0	0
Y	780	805	17	9	3	0	0	0	0	0	0	0
R	805	830	19	10	4	0	0	0	0	0	0	0
O	830	855	20	12	5	1	0	0	0	0	0	0
O	855	880	22	13	6	1	0	0	0	0	0	0
L	880	905	23	14	7	2	0	0	0	0	0	0
L	905	930	25	15	8	2	0	0	0	0	0	0
Y	930	955	27	17	9	3	0	0	0	0	0	0
P	955	980	29	18	10	4	0	0	0	0	0	0
A	980	1,005	30	20	11	5	1	0	0	0	0	0
Y	1,005	1,030	32	21	13	6	1	0	0	0	0	0
R	1,030	1,055	34	23	14	7	2	0	0	0	0	0
O	1,055	1,080	36	25	15	8	2	0	0	0	0	0
O	1,080	1,105	37	27	17	9	3	0	0	0	0	0
L	1,105	1,130	39	28	18	10	4	0	0	0	0	0
L	1,130	1,155	41	30	20	11	5	1	0	0	0	0
Y	1,155	1,180	43	32	21	12	6	1	0	0	0	0
P	1,180	1,205	45	34	23	14	7	1	0	0	0	0
A	1,205	1,230	47	35	24	15	8	2	0	0	0	0
Y	1,230	1,255	48	37	26	16	9	3	0	0	0	0
R	1,255	1,280	50	39	28	18	10	4	0	0	0	0
O	1,280	1,305	52	41	30	19	11	5	1	0	0	0
O	1,305	1,330	54	43	32	21	12	6	1	0	0	0
L	1,330	1,355	56	44	33	22	14	7	1	0	0	0
Y	1,355	1,380	58	46	35	24	15	8	2	0	0	0
P	1,380	1,405	59	48	37	26	16	9	3	0	0	0
A	1,405	1,430	61	50	39	28	18	10	4	0	0	0
Y	1,430	1,455	63	52	40	29	19	11	5	1	0	0
R	1,455	1,480	65	54	42	31	21	12	5	1	0	0
O	1,480	1,505	67	55	44	33	22	13	6	1	0	0
D	1,505	1,530	69	57	46	35	24	15	7	2	0	0
I	1,530	1,555	71	59	48	37	26	16	8	3	0	0
M	1,555	1,580	72	61	50	38	27	17	10	3	0	0
S	1,580	1,605	74	63	51	40	29	19	11	4	0	0
E	1,605	1,630	76	65	53	42	31	20	12	5	1	0
R	1,630	1,655	78	67	55	44	33	22	13	6	1	0
O	1,655	1,680	80	68	57	46	35	24	14	7	2	0
D	1,680	1,705	82	70	59	47	36	25	16	8	2	0

Table for Wage Bracket Method of Withholding

for Married with a Semimonthly Payroll Period (continued)

Table for Wage Bracket Method of Withholding

for Married with a Biweekly Payroll Period

Married Persons		And the number of withholding allowances is-																			
				1		2		3		4		5		6		7		8		9	
If the wages are- less than \$181 enter 0 At least		But less than		The amount of income tax to be withheld is-		The amount of income tax to be withheld is-		The amount of income tax to be withheld is-		The amount of income tax to be withheld is-		The amount of income tax to be withheld is-		The amount of income tax to be withheld is-		The amount of income tax to be withheld is-		The amount of income tax to be withheld is-		The amount of income tax to be withheld is-	
\$	181	\$	440	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	440		460	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	460		480	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	480		500	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	500		520	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	520		540	6	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	540		560	7	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	560		580	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	580		600	9	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	600		620	9	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	620		640	10	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	640		660	11	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	660		680	12	6	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	680		700	14	7	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	700		720	15	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	720		740	16	9	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	740		760	17	9	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	760		780	18	10	4	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	780		800	19	11	5	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	800		820	21	12	6	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	820		840	22	13	7	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	840		860	23	14	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	860		880	25	16	8	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	880		900	26	17	9	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	900		920	28	18	10	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	920		940	29	19	11	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	940		960	30	20	12	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	960		980	32	22	13	7	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	980		1,000	33	23	14	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0
	1,000		1,020	35	25	15	8	3	0	0	0	0	0	0	0	0	0	0	0	0	0
	1,020		1,040	36	26	17	9	4	0	0	0	0	0	0	0	0	0	0	0	0	0
	1,040		1,060	38	27	18	10	4	0	0	0	0	0	0	0	0	0	0	0	0	0
	1,060		1,080	39	29	19	11	5	0	0	0	0	0	0	0	0	0	0	0	0	0
	1,080		1,100	40	30	20	12	6	0	0	0	0	0	0	0	0	0	0	0	0	0
	1,100		1,120	42	32	22	13	7	2	0	0	0	0	0	0	0	0	0	0	0	0
	1,120		1,140	43	33	23	14	7	2	0	0	0	0	0	0	0	0	0	0	0	0
	1,140		1,160	45	35	24	15	8	3	0	0	0	0	0	0	0	0	0	0	0	0
	1,160		1,180	46	36	26	17	9	4	0	0	0	0	0	0	0	0	0	0	0	0
	1,180		1,200	48	37	27	18	10	4	0	0	0	0	0	0	0	0	0	0	0	0
	1,200		1,220	49	39	29	19	11	5	0	0	0	0	0	0	0	0	0	0	0	0
	1,220		1,240	51	40	30	20	12	6	1	0	0	0	0	0	0	0	0	0	0	0
	1,240		1,260	52	42	32	21	13	7	1	0	0	0	0	0	0	0	0	0	0	0
	1,260		1,280	54	43	33	23	14	7	2	0	0	0	0	0	0	0	0	0	0	0
	1,280		1,300	55	45	34	24	15	8	3	0	0	0	0	0	0	0	0	0	0	0
	1,300		1,320	57	46	36	26	16	9	4	0	0	0	0	0	0	0	0	0	0	0
	1,320		1,340	58	48	37	27	18	10	4	0	0	0	0	0	0	0	0	0	0	0
	1,340		1,360	60	49	39	29	19	11	5	0	0	0	0	0	0	0	0	0	0	0
	1,360		1,380	61	51	40	30	20	12	6	1	0	0	0	0	0	0	0	0	0	0
	1,380		1,400	63	52	42	31	21	13	6	1	0	0	0	0	0	0	0	0	0	0
	1,400		1,420	64	54	43	33	23	14	7	2	0	0	0	0	0	0	0	0	0	0

Table for Wage Bracket Method of Withholding

for Married with a Biweekly Payroll Period (continued)

Table for Wage Bracket Method of Withholding

for Married with a Weekly Payroll Period

		And the number of withholding allowances is-										
		The amount of income tax to be withheld is-										
		0	1	2	3	4	5	6	7	8	9	10
At least		But less than										
\$ 90		\$ 220	1	0	0	0	0	0	0	0	0	0
\$ 220		240	2	0	0	0	0	0	0	0	0	0
240		260	3	0	0	0	0	0	0	0	0	0
260		280	3	1	0	0	0	0	0	0	0	0
280		300	4	1	0	0	0	0	0	0	0	0
300		320	5	2	0	0	0	0	0	0	0	0
320		340	6	3	1	0	0	0	0	0	0	0
340		360	7	4	1	0	0	0	0	0	0	0
360		380	8	4	2	0	0	0	0	0	0	0
380		400	9	5	2	0	0	0	0	0	0	0
400		420	11	6	3	1	0	0	0	0	0	0
420		440	12	7	4	1	0	0	0	0	0	0
440		460	13	9	5	2	0	0	0	0	0	0
460		480	15	10	6	3	1	0	0	0	0	0
480		500	16	11	7	4	1	0	0	0	0	0
500		520	18	13	8	4	2	0	0	0	0	0
520		540	19	14	9	5	2	0	0	0	0	0
540		560	21	15	10	6	3	1	0	0	0	0
560		580	22	17	12	7	4	1	0	0	0	0
580		600	24	18	13	9	5	2	0	0	0	0
600		620	25	20	15	10	6	3	1	0	0	0
620		640	27	21	16	11	7	3	1	0	0	0
640		660	28	23	18	12	8	4	2	0	0	0
660		680	29	24	19	14	9	5	2	0	0	0
680		700	31	26	20	15	10	6	3	1	0	0
700		720	32	27	22	17	12	7	4	1	0	0
720		740	34	29	23	18	13	8	5	2	0	0
740		760	35	30	25	20	15	10	6	3	1	0
760		780	37	32	26	21	16	11	7	4	1	0
780		800	38	33	28	23	17	12	8	5	2	0
800		820	40	35	29	24	19	14	9	5	2	0
820		840	41	36	31	26	20	15	10	6	3	1
840		860	43	38	32	27	22	17	12	7	3	1
860		880	44	39	34	28	23	18	13	8	5	2
880		900	46	40	35	30	25	19	14	9	6	2
900		920	47	42	37	31	26	21	16	11	7	3
920		940	49	43	38	33	28	22	17	12	8	4
940		960	50	45	40	34	29	24	19	14	9	5
960		980	52	46	41	36	31	25	20	15	10	6
980		1,000	53	48	43	37	32	27	22	16	11	7
1,000		1,020	55	49	44	39	34	28	23	18	13	8
1,020		1,040	56	51	46	40	35	30	25	19	14	9
1,040		1,060	58	52	47	42	37	31	26	21	16	11
1,060		1,080	59	54	49	43	38	33	27	22	17	12
1,080		1,100	61	55	50	45	39	34	29	24	18	13
1,100		1,120	62	57	51	46	41	36	30	25	20	15
1,120		1,140	64	58	53	48	42	37	32	27	21	16
1,140		1,160	65	60	54	49	44	39	33	28	23	18
1,160		1,180	66	61	56	51	45	40	35	30	24	19
1,180		1,200	68	63	57	52	47	42	36	31	26	21

W E E K L Y P A Y R O U T E

Table for Wage Bracket Method of Withholding

for **Married** with a **Weekly** Payroll Period (continued)

W	E	E	K	L	Y	P	A	Y	R	O	W	E	R	I	O	D
1,200	1,220	70	64	59	54	48	43	38	33	27	22	24	29	33	38	17
1,220	1,240	71	66	60	55	50	45	39	34	29	24	25	30	36	34	18
1,240	1,260	73	67	62	57	51	46	41	36	30	25	26	32	37	25	20
1,260	1,280	74	69	63	58	53	48	42	38	33	26	26	32	37	26	21
1,280	1,300	76	70	65	60	54	49	44	38	33	28	28	33	37	23	23
1,300	1,320	77	72	66	61	56	50	45	40	35	29	29	35	35	24	24
1,320	1,340	79	73	68	63	57	52	47	41	36	31	31	36	31	26	26
1,340	1,360	80	75	69	64	59	53	48	43	38	32	32	38	33	27	27
1,360	1,380	82	76	71	65	60	55	50	44	39	34	34	39	34	29	29
1,380	1,400	84	78	72	67	62	56	51	46	41	35	35	37	37	30	30
1,400	1,420	85	80	74	68	63	58	53	47	42	38	38	33	33	32	32
1,420	1,440	87	81	76	70	65	59	54	49	44	38	38	33	33	33	33
1,440	1,460	88	83	77	72	66	61	56	50	45	40	40	35	35	35	35
1,460	1,480	90	84	79	73	68	62	57	52	47	41	41	36	36	36	36
1,480	1,500	91	86	80	75	69	64	59	53	48	43	43	37	37	37	37
1,500	1,520	93	87	82	76	71	65	60	55	49	44	44	39	39	39	39
1,520	1,540	94	89	83	78	72	67	62	56	51	46	46	40	40	40	40
1,540	1,560	96	91	85	79	74	68	63	58	52	47	47	42	42	42	42
1,560	1,580	98	92	87	81	75	70	64	59	54	49	49	43	43	43	43
1,580	1,600	99	94	88	83	77	71	66	61	55	50	50	45	45	45	45
1,600	1,620	101	95	90	84	79	73	67	62	57	52	52	46	46	46	46
1,620	1,640	102	97	91	85	79	74	68	63	58	52	52	48	48	48	48
1,640	1,660	104	98	93	87	81	75	70	64	59	54	54	49	49	49	49
1,660	1,680	105	100	94	89	83	78	72	67	61	56	56	51	51	51	51
1,680	1,700	107	101	96	90	85	79	74	68	63	58	58	52	52	52	52
1,700	1,720	109	103	97	92	86	81	75	70	64	59	59	54	54	54	54
1,720	1,740	110	105	99	93	88	82	76	71	66	61	61	55	55	55	55
1,740	1,760	112	106	101	95	89	84	78	73	67	62	62	57	57	57	57
1,760	1,780	113	108	102	97	91	85	80	74	69	63	63	58	58	58	58
1,780	1,800	115	109	104	98	93	87	81	76	70	65	65	60	60	60	60
1,800	1,820	116	111	105	100	94	89	83	77	72	66	66	61	61	61	61
1,820	1,840	118	112	107	101	96	90	85	79	73	68	68	63	63	63	63
1,840	1,860	119	114	108	103	97	92	86	81	75	70	70	64	64	64	64
1,860	1,880	121	115	110	104	99	93	88	82	77	71	71	66	66	66	66
1,880	1,900	123	117	111	106	100	95	89	84	78	73	73	67	67	67	67
1,900	1,920	124	119	113	107	102	96	91	85	80	74	74	69	69	69	69
1,920	1,940	126	120	115	109	103	98	92	87	81	76	76	70	70	70	70
1,940	1,960	127	122	116	111	105	100	95	91	84	78	77	72	72	72	72
1,960	1,980	129	123	118	112	107	101	96	90	84	79	79	73	73	73	73
1,980	2,000	130	125	119	114	108	103	97	92	86	80	80	75	75	75	75
2,000	2,020	132	126	121	115	110	104	99	93	88	82	82	76	76	76	76
2,020	2,040	133	128	122	117	111	106	100	95	89	84	84	78	78	78	78
2,040	2,060	135	130	124	118	113	107	102	96	91	85	85	80	80	80	80
2,060	2,080	137	131	126	120	114	109	103	98	92	87	87	81	81	81	81
2,080	2,100	138	133	127	122	116	110	105	99	94	88	88	83	83	83	83
2,100	2,120	140	134	129	123	118	113	107	101	96	91	91	86	86	86	86
2,120	2,140	141	136	130	125	119	114	108	103	97	92	92	87	87	87	87
2,140	2,160	143	137	132	126	120	114	109	103	98	92	92	87	87	87	87
2,160	2,180	144	139	133	128	122	117	111	106	101	96	96	91	91	91	91
2,180	2,200	146	140	135	129	123	118	112	107	101	96	96	90	90	90	90
2,200	2,220	148	142	136	131	125	120	114	109	103	98	98	92	92	92	92
2,220	2,240	149	144	138	132	127	121	116	110	105	99	99	94	94	94	94

Table for Wage Bracket Method of Withholding

for Married with a Daily or Miscellaneous Payroll Period

Married Persons		And the number of withholding allowances is-																																															
		The amount of income tax to be withheld is-																																															
		0	1	2	3	4	5	6	7	8	9	10																																					
At least	But less than	\$ 1	\$ 20	\$ 22	\$ 25	\$ 27	\$ 29	\$ 32	\$ 34	\$ 36	\$ 38	\$ 41																																					
D	A	-	L	Y	&	M	I	S	C	.	P	A	Y	R	O	L	L	P	E	R	I	O	D																										
5	10	15	20	25	30	35	40	45	50	55	60	65	70	75	80	85	90	95	100	105	110	115	120	125	130	135																							
20	22	25	27	29	32	34	36	38	40	43	45	48	50	52	55	57	59	62	64	66	68	71	73	75	78	80	82	85	87	89	92	94	96	98	101	103	105	108	110	112	115	117	119	122	124	126	128	131	133
25	27	29	32	34	36	38	41	43	45	48	50	53	56	59	62	65	68	71	74	77	80	83	86	89	92	95	98	101	104	107	110	113	116	119	122	125	128	131	133										
30	32	34	36	38	40	43	45	48	50	53	56	59	62	65	68	71	74	77	80	83	86	89	92	95	98	101	104	107	110	113	116	119	122	125	128	131	133												
35	38	41	43	46	49	52	55	58	61	64	67	70	73	76	79	82	85	88	91	94	97	100	103	106	109	112	115	118	121	124	127	130	133																
40	43	46	49	52	55	58	61	64	67	70	73	76	79	82	85	88	91	94	97	100	103	106	109	112	115	118	121	124	127	130	133																		
45	48	51	54	57	60	63	66	69	72	75	78	81	84	87	90	93	96	99	102	105	108	111	114	117	120	123	126	129	132	135																			
50	53	56	59	62	65	68	71	74	77	80	83	86	89	92	95	98	101	104	107	110	113	116	119	122	125	128	131	134																					
55	58	61	64	67	70	73	76	79	82	85	88	91	94	97	100	103	106	109	112	115	118	121	124	127	130	133																							
60	63	66	69	72	75	78	81	84	87	90	93	96	99	102	105	108	111	114	117	120	123	126	129	132	135																								
65	68	71	74	77	80	83	86	89	92	95	98	101	104	107	110	113	116	119	122	125	128	131	134																										
70	73	76	79	82	85	88	91	94	97	100	103	106	109	112	115	118	121	124	127	130	133																												
75	78	81	84	87	90	93	96	99	102	105	108	111	114	117	120	123	126	129	132	135																													
80	83	86	89	92	95	98	101	104	107	110	113	116	119	122	125	128	131	134																															
85	88	91	94	97	100	103	106	109	112	115	118	121	124	127	130	133																																	
90	93	96	99	102	105	108	111	114	117	120	123	126	129	132	135																																		
95	98	101	104	107	110	113	116	119	122	125	128	131	134																																				
100	103	106	109	112	115	118	121	124	127	130	133																																						
105	108	111	114	117	120	123	126	129	132	135																																							
110	113	116	119	122	125	128	131	134																																									
115	118	121	124	127	130																																												
120	123	126	129	132																																													
125	128	131	134																																														
130	133																																																

Table for Wage Bracket Method of Withholding

for **Married** with a **Daily or Miscellaneous** Payroll Period (continued)

D	A	I	L	Y	&	M	-	S	C	.	P	A	Y	R	O	O	L	L	P	E	R	I	O	D
133	135	135	6	5	4	3	2	2	2	2	0	1	1	1	1	1	1	1	1	1	1	1	1	4
135	138	138	6	5	4	3	2	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	5
138	140	140	6	5	4	3	2	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	6
140	142	142	6	5	4	3	2	2	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0	7
142	145	145	7	6	5	4	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	8
145	147	147	7	6	5	4	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	9
147	149	149	7	6	5	4	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	10
149	152	152	7	6	5	4	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	11
152	154	154	7	6	5	4	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	12
154	156	156	7	6	5	4	3	2	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	13
156	158	158	8	7	6	5	4	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	14
158	161	161	8	7	6	5	4	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	15
161	163	163	8	7	6	5	4	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	16
163	165	165	8	7	6	5	4	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	17
165	168	168	8	7	6	5	4	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	18
168	170	170	8	7	6	5	4	3	2	2	1	1	1	1	1	1	1	1	1	1	1	1	1	19
170	172	172	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	20
172	175	175	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	21
175	177	177	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	22
177	179	179	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	23
179	182	182	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	24
182	184	184	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	1	25
184	186	186	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	26
186	188	188	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	27
188	191	191	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	28
191	193	193	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	29
193	195	195	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	1	30
195	198	198	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	31
198	200	200	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	32
200	202	202	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	33
202	205	205	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	34
205	207	207	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	35
207	209	209	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	1	36
209	212	212	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	37
212	214	214	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	38
214	216	216	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	39
216	218	218	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	40
218	221	221	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	41
221	223	223	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	1	42
223	225	225	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	43
225	228	228	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	44
228	230	230	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	45
230	232	232	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	46
232	235	235	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	47
235	237	237	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	1	48
237	239	239	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	49
239	242	242	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	50
242	244	244	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	51
244	246	246	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	52
246	248	248	14	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	53
248	251	251	15	13	12	11	10	9	8	7	6	5	4	3	2	1	1	1	1	1	1	1	1	54

**Idaho State Tax Commission
800 Park Blvd., Plaza IV
PO Box 36
Boise ID 83722-0410**

These instructions don't provide a comprehensive explanation of Idaho tax laws or rules.